Summary of Changes

IMPORTANT NOTE: This summary of changes list is a synopsis of the TFM changes since the FY 2012 TFM 2-4700. This year there were two TFM 2-4700 releases for FY 2013, and the third column in the table below tells whether the change was made in the May version or the September version. This table highlights the significant changes, but it is not all inclusive. Agencies should read TFM Volume I, Part 2, Chapter 4700 in its entirety to see all the changes for this fiscal year.

The following revision terms are used in this document:

- Updated – The information has been changed to reflect the current period.
- Revised – The information has been modified from the prior-year's presentation.
- Revised with new requirements – The information has been modified from the prior-year's presentation and includes new reporting requirements.
- Deleted – The information has been removed from the document.
- New – The information is new to the document.

General revisions throughout the TFM were made to reflect Treasury's current organizational structure by updating all instances of FMS or BPD to the Bureau of Fiscal Service and to replace 2013 with current FY and 2012 with prior FY, as applicable.

Section Item	Revision	Date Changed	Change
4702	Revised	May 2013	Added text to explain that the Fiscal Service will record a journal voucher to eliminate any intragovernmental transaction differences related to legislative and judicial transactions.
4703	New	May 2013	Added definitions for Special Fund Receipt Accounts and Suspense Accounts.
4704.10	New	May 2013	Added a new section for third-quarter reporting requirements.
4705	Revised	May 2013	Added third-quarter reporting requirement to the sixth bullet.
4705.20b	Revised	May 2013	Changed the title to "Funds From Dedicated Collections" and updated the text to implement SFFAS No. 43, Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards 27, Identifying and Reporting Earmarked Funds.
4705.20f	New	May 2013	Added text to clarify General Fund activities.
4705.30	New	May 2013	Added a note to clarify that reporting differences with the nonreporting agencies will continue to be reflected as reasonable differences to be eliminated via a journal voucher at the Governmentwide level.
4705.55b	Revised	September 2013	Added the subsequent events date for the final legal representation letter.
4705.65	Revised	May 2013	Updated to reflect the current period and lower the intragovernmental material differences threshold to $100 million to reflect TFM Volume I Bulletin No. 2013-04.
4705.70b	Revised	May 2013	Removed "confirmed" reporting difference category and adjusted to reflect Appendix 8.
4705.70c	Revised	May 2013	Revised reasons for material differences to reflect TFM Volume I Bulletin No. 2013-04.
4706.10	New	May 2013	Added a new subsection to explain intragovernmental transactions and introduce Appendix 10.
4706.15	Revised	May 2013	This was previously subsection 4706.10.
4706.15a	Revised	May 2013	Updated to remove reference to the Intragovernmental Transactions Policy Guide. This was previously subsection 4706.15.
4706.15b	New	May 2013	Added a new subsection on the dispute resolution process to reflect TFM Volume I Bulletin No. 2013-04.
4706.30a	New	May 2013	Added text to clarify that the Fiscal Service will validate the files,

			notify agencies of any errors, and provide the Web site for intragovernmental key dates.
4706.30c	Revised	May 2013	Added text to define Material Differences Report Parts I and IIA and lower materiality threshold to $100 million to reflect TFM Volume I Bulletin No. 2013-04.
4706.30d	New	May 2013	Added text to clarify that recurring differences should be confirmed through the dispute resolution process.
4706.30e-f	Revised	May 2013	Revised reasons for material differences to reflect TFM Volume I Bulletin No. 2013-04.
4706.30g	New	May 2013	Added a new subsection to breakout and explain the Comparative Status of Disposition Report, previously included in subsection 4706.30f.
4706.30h	New	May 2013	Added a new subsection to explain the intragovernmental metrics and scorecards.
4707	New	May 2013	Added a note explaining when GTAS will replace FACTS I and the impact to reporting requirements.
4707.20d	Revised	May 2013	Moved the reporting instructions from subsection 4707.20h to a new subsection, 4707.20d.
Figure 3	Updated	September 2013	Changed dates to reflect FY 2013.
Contacts	Revised	May 2013	Updated contact information.

Appendix 1 Reclassified Financial Statements and Line Item Descriptions

Balance Sheet Change	Deleted	May 2013	Removed Balance Sheet line 2.5, "Non-Tarp investment in AIG," and the related Note 21 in Appendix 3. The FY 2012 and FY 2011 information related to this asset should be entered in TFM Note 7, "Debt and Equity Securities (to be completed by Treasury only).
Balance Sheet Change	Revised	May 2013	Changed “Non-Earmarked Funds” to “All Other Change Funds.”
Balance Sheet Change	Deleted	September 2013	Removed Balance Sheet line 2.9, “Derivative assets” and Change line 6.9 “Derivative liabilities.” This information will be included in the “Other assets” and “Other liabilities” lines.
Statement of Changes in Net Position	Revised	May 2013	Added the following note to lines 2.2, 2.3, 3.2, and 3.3: “Note: Agencies that enter data on this line also must complete the Prior-Period Adjustment Note.”

Appendix 2 Sample Agency A Reclassification Entry Summary

Closing Package Line Item	Revised	May 2013	Changed “Non-Earmarked Funds” to “All Other Funds.”
Balance Sheet Change	Revised	May 2013	Changed “Earmarked Funds” to “funds from dedicated collections.”

Appendix 3 Financial Report (FR) Notes and Instructions

Note 04A	Revised	May 2013	Line Item Tab and Other Notes Info Section A: Adjusted to add new programs on lines 14-16 and inactivate programs on lines 6 and 13.
Note 11	New	May 2013	Other Notes Info Section B: Added new lines 7- “CSRS- cost of living adjustment (OPM only),” and 11-“FERS cost of living adjustment (OPM only).”
Note 11	Revised	May 2013	Other Notes Info Section D: Renamed lines 2 and 3 from “health care cost trend” to “medical trend.”
Note 11	New	May 2013	Other Notes Info Section E: Added new line 3 - “Prior (and past)

			service costs from plan amendments (or the initiation of a new plan) during the period."
Note 11	New	May 2013	Other Notes Info Section G: Added new lines 3 - "Interest on the liability balance," and 4 - "Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period."
Note 12	Revised	May 2013	Other Notes Info Section A: Revised to implement Technical Bulletin 2006-1 to include the cost of asbestos-related clean-up costs.
Note 15	New	May 2013	Other Notes Info Section A added.
Note 16	Revised	May 2013	Added the following sentence: "This Note is on a cash basis."
Note 16	Updated	May 2013	Other Notes Info Sections A-D: Updated to reflect current period.
Note 18	Deleted	May 2013	Other Notes Info Section B (no longer active).
Note 18	Revised	May 2013	Other Notes Info Section C: Added the following language in the instructions: "a. This section should also include cases pending in an administrative process in which an adverse finding which could impose liability against the agency (i.e. cases in the EEO process)," and "b. Agencies are strongly encouraged to include an estimated low/high range for the current year and the prior year."
Note 18	Revised	May 2013	Other Notes Info Section F: Revised to add text that the section is to be completed by the Federal Deposit Insurance Corporation and the National Credit Union Administration only.
Note 18	Deleted	May 2013	Text Data Tab: Deleted line 1, "Describe the risk insurance programs that are in force."
Note 20	Deleted	May 2013	Line Item Tab and Other Notes Info Section A: Deleted inactive lines: 3, 5, and 7.
Note 20	Deleted	May 2013	Other Notes Info Section D: Deleted line 5 - "Amount invested-TIP program for preferred stock."
Note 21	Deleted	May 2013	Deleted Note 21; it is no longer required. See reason above under Balance Sheet change.
Note 22	Revised	May 2013	Changed to implement SFFAS No. 43 for FY 2013 reporting.
Note 22	Revised	May 2013	Other Notes Info Sections E and F: Changed language in column 9 to enter program gross (not net) costs and column 10 to enter program earned revenue (not intragovernmental net cost).
Notes 23-24	Updated	May 2013	Updated to reflect current period.
Note 25	Deleted	May 2013	Other Notes Info Section A: Deleted columns 3-8 in the instructions to reflect information requested in the note.
Note 28A	Deleted	May 2013	Other Notes Info Section A: Deleted "and periodic commitment fees" from line 2.
Note 28B	New	May 2013	Other Notes Info Section B: Added section.
Note 28B	Deleted	May 2013	Line Items Tab: Deleted inactivated lines 3-5.
Notes 29A-B	Deleted	September 2013	The Derivative Assets and Derivative Liabilities lines were deleted. This information will be included in the Other Assets and Other Liabilities lines.

Appendix 4 Other FR Data

Note 3	Revised	May 2013	Other Data Info Section L: Revised language in line 3 to "…prior to 1984" and added line 4.
Note 3	Revised	May 2013	Other Text Data Section B: Changed title to OASDI Income (Excluding Interest) and Expenditures
Note 9	Revised	May 2013	Added language to include SFFAS No. 40, Definitional Changes Related to Deferred Maintenance and Repairs: Amending Statement of Federal Financial Accounting Standards 6, Accounting for Property, Plant and Equipment in the body.

Note 14	New	May 2013	Other Text Data: Added line 3.
Note 15	Revised with new requirements	May 2013	Changed title from "Analysis of FR Operating Requirements Revenue to Budget Receipts" to "Budget Deficit Reconciliation" and revised reporting requirements.
Note 15	New	September 2013	Included a link for additional assistance in completing this section with MTS pivot tables.
Note 17	New	May 2013	Added new Note 17 to implement SFFAS No. 38, Accounting for Federal Oil and Gas Resources, for fiscal 2013 reporting.

Appendix 6 Reciprocal Categories Crosswalk to Financial Statements

Appendix 6	New	May 2013	Revised table and deleted example.

Appendix 7 Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts

Appendix 7	Revised	May 2013	Grouped RCs by Category name such as Fiduciary Transactions, Buy/Sell, etc.
Category 5	New	May 2013	Added footnote 1.
Category 22	Revised	May 2013	Added USSGL account 2940F (xx).
Category 25	New	May 2013	Added footnote 2.
Category 29	Revised	September 2013	The May 2013 version deleted USSGL accounts 2940F, 6190F, 6400F, 7112FT, and 7190FT. However, the September 2013 version added 6400F back, so that it was no longer deleted.
Category 29	New	May 2013	Added USSGL accounts 1090 and 5919F.

Appendix 8 CFO Representations for Federal Intragovernmental Activity and Balances

Instructions	Revised	September 2013	Added the date for FY 2013 reporting
Section I	Revised	May 2013	Item E: Updated to reflect TFM Volume I Bulletin No. 2013-04.

Appendix 9 Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission - Description and Formats

Table 1	Revised	May 2013	Federal Trading Partner Field: Added language "and USSGL accounts without N/F attributes."
Table 1	Revised	May 2013	Duplicate Partner Code Field: Added language "see 'Duplicate Partner Code Identifier (DPCI),' below (space required if N/A)."
Processing Notes	Deleted	May 2013	Deleted language referring to email attachment instructions.
Table 2	Deleted	May 2013	Deleted Rules for Using the "DPCI Identifier" line in the table.

Appendix 10 Intragovernmental Transactions Guide

Appendix 10	New	May 2013	Included the Intragovernmental Transactions Guide, first published as TFM Volume I Bulletin No. 2013-04, as Appendix 10.

Part 2—Chapter 4700

AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT

This Treasury Financial Manual (TFM) chapter describes how agencies provide data for the *Financial Report of the United States Government* (FR) using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System I (FACTS I). It also includes the Bureau of the Fiscal Service (Fiscal Service) Closing Package methodology, the Federal Intragovernmental Transactions process, and requirements for electronically submitting preclosing adjusted trial-balances (ATBs).

This TFM chapter does not include reporting requirements for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). Information pertaining to GTAS can be found on the GTAS Web site at http://www.fms.treas.gov/gtas/index.html.

Section 4701—Scope and Applicability

All agencies must provide the Fiscal Service with the required fiscal yearend data that is used to prepare the FR. All verifying agencies (see Figure 1) must submit their financial data using the Closing Package via GFRS and FACTS I. All nonverifying agencies must submit FACTS I ATB data and must complete GFRS FR Notes and Other FR Data.

GFRS uses a Closing Package methodology that has been developed to:

- Capture each agencies' Closing Package information and link the agencies' comparative, audited consolidated, department-level financial statements to the FR;

AND

- Resolve material weaknesses identified by the Government Accountability Office (GAO).

The Chief Financial Officer (CFO) or CFO's designee of each verifying agency must prepare and submit the Closing Package data for the current fiscal year (FY) and the prior FY via GFRS at the department level and must verify its consistency with the comparative, audited consolidated, department-level financial statements. The Inspector General (IG) of each verifying agency must opine on the Closing Package data, entered by the CFO into GFRS, as to its consistency with the comparative, audited consolidated, department-level financial statements. Verifying agencies with a yearend other than September 30 are subject to alternate audit procedures as outlined in subsection 4705.45.

All agencies (verifying and non-verifying) must submit preclosing ATBs via the FACTS I Internet application on the Government On-Line Accounting Link System (GOALS) II. Agencies must submit their ATBs at the Treasury appropriation/fund group level using proprietary U.S. Government Standard General Ledger (USSGL) accounts (see USSGL, Part 1, Fiscal 2013 Reporting). The ATB data from verifying agencies is used for research and analysis purposes during the compilation of the FR.

GFRS compiles the information from the FACTS I submissions for nonverifying agencies into a set of "generic" financial statements that are included in the consolidated FR. Nonverifying agencies must prepare and submit note data based on the amounts from the "generic" financial statements compiled in GFRS.

Reporting requirements in this chapter are grouped as follows:

- Section 4705 includes Closing Package requirements;

- Section 4706 includes intragovernmental requirements;

AND

- Section 4707 includes FACTS I requirements.

Section 4702—Authority

Section 405 of the Government Management Reform Act of 1994 [31 U.S.C. 331(e)(1)] requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year. This statement must cover all accounts and associated activities of the executive branch of the Federal Government. Section 114(a) of the Budget and Accounting Procedures Act of 1950 [31 U.S.C. 3513(a)] requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

Even though these mandates are not applicable to the legislative and judicial branches of the Federal Government, Treasury strongly encourages these entities to submit ATBs, GFRS Notes, and Other FR Data, as defined in these reporting requirements. Executive branch agencies cannot easily reconcile balances with their legislative and judicial trading partners, unless the nonreporting agencies submit their balances. Therefore, when compiling the *Financial Report of the United States Government (FR),* the Fiscal Service will record a journal voucher to eliminate any intragovernmental transaction differences related to legislative and judicial transactions.

Section 4703—Definition of Terms

Agency—Refers to the reporting entities for inclusion in the FR. "Agency" and "department" are used interchangeably, unless otherwise noted (see Appendix 5).

Adjusted Trial-Balance (ATB)—This is a list of USSGL accounts with attributes and preclosing adjusted balances prepared at a specified date (yearend). Agencies submit ATBs by fund group and must include USSGL accounts listed in numeric order. The USSGL account balances should reflect preclosing adjusting entries. The total sum of the debit balances must equal the total sum of the credit balances in the ATB. Agencies must include the required attributes with the appropriate USSGL accounts (see USSGL Part 1, Fiscal 2013 Reporting).

Note: GTAS will replace FACTS I beginning in FY 2014, and will require reporting proprietary USSGL account balances with budgetary USSGL account balances in accordance with the current reporting period requirement for FACTS II.

Allocation Transfer—This is the amount of budget authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account to carry out the purposes of the parent appropriation or fund.

ATB Code—This is a code that consists of a department, a bureau, and a four-digit Treasury appropriation/fund group. This is a unique identifier code for a record in the Master Appropriation File (MAF).

Attribute—This is a modifier that further describes a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The following are attributes included in the USSGL Part 1, Fiscal 2013 Reporting:

A (Non-Custodial)—This is an attribute of a USSGL account balance that indicates the amount is not reported on the Statement of Custodial Activity or custodial footnote.

F (Federal)—This is an attribute of a USSGL account balance that results from transactions between Federal Government entities included in the FR. These often are referred to as "intragovernmental transactions." The USSGL account reported on an ATB with attribute "F" must have a two-digit partner code (see the department codes in Appendix 5) that identifies the trading partner at the department level.

N (Non-Federal)—This is an attribute of a USSGL account balance that results from transactions **not** with a Federal Government entity included in the FR.

S (Custodial)—This is an attribute of a USSGL account balance that indicates the activity is related to the Statement of Custodial Activity or custodial footnote.

T (Nonexchange)—This is an attribute of a USSGL account balance that indicates the balance being reported is nonexchange revenue. Nonexchange revenue arises primarily from exercise of the Government's power to demand payments from the public (for example, taxes, duties, fines, and penalties) but also includes voluntary donations and other inflows of resources.

X (Exchange)—This is an attribute of a USSGL account balance that indicates the balance being reported is exchange revenue. Exchange revenue arises when a Federal entity provides goods and services to the public or to another Federal entity for a price. Exchange revenue includes most user charges other than taxes. Another term for exchange revenue is "earned revenue."

Note: Attribute reporting requirements for GTAS can be found at **http://fms.treas.gov/ussgl/selection_page.html**.

Budget Subfunction Code (BSF)—This code classifies budget resources by function and subfunction. It groups budget authority and outlays of budget and off-budget Federal entities in terms of the national needs being addressed. For a complete list of BSF codes, see the Office of Management and Budget (OMB) Web site at **http://www.whitehouse.gov/sites/default/files/omb/budget/fy2013/assets/db_guide.pdf**.

The FACTS I MAF contains a three-digit BSF. Each three-digit BSF contained in the MAF represents a subfunction grouped under 1 of 19 functions. OMB groups each of the 19 functions under the 5 superfunctions presented in the *Budget of the United States Government.*

Closing Package—This methodology links agencies' comparative, audited consolidated, department-level financial statements to the FR. The Closing Package is the data submitted by each verifying agency for inclusion in the FR.

Deposit Fund Accounts—Agencies use these accounts to hold the following:

- Money the Government has withheld from payment for goods or services provided;
- Deposits received from outside sources in cases where the Government acts solely as a banker, fiscal agent, or custodian;

AND

- Money the Government has withheld awaiting distribution based on a legal determination or an investigation.

Duplicate Partner Code Identifier (DPCI)—A single-letter code applied to a reporting trading partner agency sharing a two-digit agency code with another agency (Pension Benefit Guaranty Corporation, Farm Credit System Insurance Corporation, and Smithsonian Institution).

Financial Statement Template—Each agency defines this template based on its comparative, audited consolidated, department-level financial statement line items and USSGL crosswalks.

Fiduciary Transactions—Intragovernmental transactions that consist of Fiscal Service investments and borrowings; Federal Financing Bank (FFB) borrowings; Department of Labor (DOL) Federal Employees' Compensation Act (FECA) transactions; and Office of Personnel Management (OPM) employee benefit transactions.

Note: The word "fiduciary" is distinct and should not be confused with Statements of Federal Financial Accounting Standards (SFFAS) No. 31, *Accounting for Fiduciary Activities*, discussed in subsection 4705.20d.

General Fund Receipt Account—This is a receipt account credited with all collections that are not earmarked by law for another account for a specific purpose. These collections are presented in the President's *Budget of the United States Government* as either governmental (budget) receipts or offsetting receipts. These include taxes, customs duties, and miscellaneous receipts. There are numerous general fund receipt accounts that are described in the *Federal Account Symbols and Titles (FAST) Book*. See the FAST Book Web site at **http://www.fms.treas.gov/fastbook**.

Interdepartmental Balance—This USSGL account balance results from a transaction between trading partners included in the FR that are not in the same department.

Intradepartmental Balance—This USSGL account balance results from a transaction between trading partners in the same department.

Intragovernmental Transactions/ Balances—These transactions and/or balances result from business activities conducted by two different Federal Government entities included in the FR. Interdepartmental and intradepartmental are subsets of intragovernmental.

Intragovernmental Fiduciary Confirmation System (IFCS)—An Internet-based application for confirming and reconciling quarterly fiduciary balances (see subsection 4706.20).

Note: GTAS will replace IFCS beginning in FY 2014.

Nonfiduciary Transactions—Consist of intragovernmental buy/sell (exchange) transactions, transfers, and non-Treasury investment transactions (see subsection 4706.25).

Nonverifying Agencies—Agencies not included in Figure 1.

Probable Likelihood of Loss—This term implies that the future event or events are more likely than not to occur, with the exception of pending or threatened litigation and unasserted claims. For pending or threatened litigation and unasserted claims, the future confirming event or events are likely to occur. If a negative outcome is probable, the agency must record a liability on its books for the estimated amount of loss. The estimated liability may be a specific amount or a range of amounts. If some amount within the range is a better estimate than any other amount within the range, then the agency should recognize that amount as a liability and should disclose the range of possible loss as well as the nature of the contingency in its financial statement notes. If no amount within the range is a better estimate than any other amount, then the agency should recognize the minimum amount in the range as a liability and should disclose the range and a description of the nature of the contingency in its financial statement notes. See Federal Accounting Standards Advisory Board (FASAB) SFFAS Nos. 5 and 12.

Reasonably Possible Likelihood of Loss—This term implies that the chance of the future event or events occurring is more than remote but less than probable. If it is reasonably possible that the agency will incur a loss, the agency must disclose the nature of the contingency and an estimate of the possible liability, an estimate of the range of the possible liability, or a statement that such an estimate cannot be made (see SFFAS Nos. 5 and 12).

Reciprocal Category (RC)—Is a set of Closing Package financial statement Federal line items that is used to perform eliminations at the Governmentwide level (see subsection 4705, and Appendices 6 and 7).

Reclassified Financial Statement—This is a "generic" agency financial statement format used across the Government. Agencies "reclassify" or move amounts from their comparative, audited consolidated, department-level financial statement line items to the Closing Package reclassified financial statement line items. For nonverifying agencies, these statements are system-generated using FACTS I ATB data.

Remote Likelihood of Loss—This term implies that the chance of the future event or events occurring is slight. If only a remote chance of loss is possible, the agency need not record a liability nor

provide a note disclosure (see SFFAS Nos. 5 and 12).

Selected Nonverifying Agency—A selected nonverifying agency must submit quarterly full-proprietary ATBs in text format. Selected nonverifying agencies are those not listed in Figure 1.

Special Fund Receipt Accounts— Receipt accounts credited with collections that are earmarked by law but included in the Federal funds group rather than classified as trust fund collections. These collections are presented in the President's Budget as either governmental (budget) receipts or offsetting receipts.

Suspense Accounts—Agencies use these accounts to temporarily hold collections and in certain suspense accounts, to hold disbursements. They use these accounts pending clearance to the applicable receipt or expenditure account in the budget. An FY "F" preceding the last four digits of the fund symbol identifies a suspense account.

Trading Partner (TP)—An agency, department, or Federal entity that is party to intragovernmental transactions with another agency, department, or Federal agency.

Trading Partner Code—The attribute used to identify the trading partner agency (see Appendix 5).

Treasury Appropriation/Fund Group—This four-digit identifier corresponds to the Treasury account symbol found in the FAST Book. Agencies report most ATBs at the Treasury appropriation/fund group (for exceptions, see subsection 4707.20c). The Treasury appropriation/ fund group combines all FYs reported for each agency's appropriation or fund account symbol.

Treasury Appropriation Fund Symbol (TAFS)—This combination of numbers denotes the responsible agency, period of availability, and fund classification according to a prescribed system of account classification and identification.

Use of Central Accounting Data (UCAD)—UCAD is the authoritative data collected in Treasury's central accounting system and presented in report format to resolve intragovernmental differences. This data includes appropriation warrants, nonexpenditure transfers, fund balance with the Treasury, and appropriations received, as adjusted.

U.S. Government Standard General Ledger (USSGL) Data—The USSGL, Supplement No. S2 to the TFM, provides a uniform Chart of Accounts and technical guidance to be used in standardizing Federal agency accounting. The USSGL is a part of the FACTS I ATB data that can be viewed in GFRS to assist verifying agencies in completing their Closing Package submission and nonverifying agencies in completing FR Notes. See the USSGL Web site at **http://www.fms.treas.gov/ussgl/index.html**.

Verifying Agencies—These agencies consist of the 24 major CFO Act agencies and selected other agencies material to the FR. Agencies are deemed material to the FR if they report any Closing Package Statement line items or note disclosures that are greater than $1 billion. See Figure 1 for the list of verifying agencies.

Section 4704—FR Reporting and Submission Dates

See Figure 3 for the FR reporting and submission dates regarding GFRS, FACTS I, IFCS, intragovernmental activity/transactions, legal representation letters, and subsequent events.

4704.10—Third Quarter Reporting (Unaudited Financial Statements and Notes)

The purpose of these submissions is to enable the Fiscal Service to conduct preliminary analysis on agency data to facilitate preparation of the FR.

Agencies must submit unaudited notes and other required supplemental disclosure information as deemed relevant and useful, for example, required supplemental information (RSI), required supplementary stewardship information (RSSI), and other information (OI) along with unaudited interim financial statements, in accordance with OMB Circular No. A-136, Section IV, Interim Financial Statements. Agencies should include all notes and supplemental information that will be included in their audited financial statements. In some cases, interim data may not be available or it may not be cost-effective to obtain the interim data. Based on data availability, agencies may request alternate deadlines or may provide preliminary, place-holder (for example, prior year) or pro forma information. Note and supplemental information may also be transmitted directly to the Fiscal Service in accordance with Fiscal Service requests. The Fiscal Service also will be requesting agency's assistance with completing key notes that present a greater risk of failing to meet the prescribed disclosure requirements. Examples of key notes are Social Insurance, Federal Oil and Gas Resources, Troubled Asset Relief Program, and Investments in and Liabilities to Government Sponsored Enterprises.

Section 4705—Closing Package Requirements

Verifying agencies must:

Figure 1: Verifying Agencies Required To Verify and Submit a Closing Package and Provide CFO Representations for Federal Intragovernmental Transactions and Balances

Department of Agriculture Department of Commerce Department of Defense Department of Education Department of Energy Department of Health and Human Services Department of Homeland Security Department of Housing and Urban Development Department of the Interior Department of Justice Department of Labor Department of State	Department of Transportation Department of the Treasury Department of Veterans Affairs Agency for International Development Environmental Protection Agency Export-Import Bank of the United States Farm Credit System Insurance Corporation Federal Communications Commission Federal Deposit Insurance Corporation General Services Administration National Aeronautics and Space Administration	National Credit Union Administration National Science Foundation U.S. Postal Service Office of Personnel Management Pension Benefit Guaranty Corporation Railroad Retirement Board Securities and Exchange Commission Small Business Administration Smithsonian Institution Social Security Administration Tennessee Valley Authority U.S. Nuclear Regulatory Commission

- Reclassify all line items and amounts on their comparative, audited consolidated, department-level Balance Sheet, Statement of Net Cost/Income Statement, Statement of Changes in Net Position, and Statement or Note on Custodial Activity (if applicable) to the Closing Package reclassified financial statement formats (see Appendix 2). Statement of Social Insurance information and the Statement of Changes in Social Insurance Amounts are reported in GFRS Module GF006, FR Notes (see Figure 2 and refer to subsection 4705.20c for details).

  Note: The Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts are part of the basic financial statements to which the IG of the verifying agency, if applicable, must opine as to its consistency with the comparative, audited consolidated, department-level financial statements.

- List Closing Package line item amounts identified as Federal (items to be eliminated in the Governmentwide consolidation) by trading partner and amount (see Appendix 6).

- Report FR Notes information that is based on the Reclassified Balance Sheet line items. Also, report other FR Notes information that is required for the FR to meet FASAB standards (see Appendix 3).

- Report Other FR Data information that is **not** based on the Reclassified Balance Sheet line items. Examples of Other FR Data include required supplemental information, stewardship information, and social insurance. Also, report Other FR Data information that is required for the FR to meet FASAB standards (see Appendix 4).

- Provide explanations for any data that has changed by the Fiscal Service established threshold or more between prior FY and current FY as required by GFRS. Explanations must clearly present the reason or justification for the change in data.

- Provide the Fiscal Service with an electronic copy of the third-quarter financial statements, notes, RSI, RSSI, and OI, if the statements are not available on OMB's MAX Federal Community Web site. Notify the Fiscal Service of any additional updates to the financial statements as they are made available on OMB's MAX Web site (see Section 4704.10).

- Contact the Fiscal Service to determine the reporting procedures for any adjustments to the Closing Package data after December 17, 2013. See the contact list at **http://www.fms.treas.gov/closingpackage/contacts.html**.

4705.10—GFRS System Access

The GFRS Internet application on GOALS II (**https://fmsapps.treas.gov/ias)** requires a user ID and password.

Agencies can apply for a user ID and password by completing a GOALS II Enterprise System Access Request (ESAAS) form and faxing the completed ESAAS form to 202-874-6170. For more

Figure 2: Closing Package Process

GFRS Module	GF002		GF003		GF004		GF006		GF007		GF008
Module Title	Audited Financial Statements	➔	Reclassification	➔	Federal Trading Partner Note	➔	Notes to the FR Financial Statements	➔	Other FR Data	➔	Completions and Approvals
Action	Enter agency's comparative, audited consolidated, department-level financial statements. •Balance Sheet; •Statement of Net Cost /Income Statement; •Statement of Changes in Net Position; AND •Statement or Note on Custodial Activity (if applicable).		Reclassify agency's financial statements to Closing Package format. •Balance Sheet; •Statement of Net Cost; AND •Statement of Changes in Net Position.		Identify Federal Trading Partner Department codes.		Enter predefined notes to the Closing Package, including Statement of Social Insurance and Statement of Changes in Social Insurance Amounts (if applicable).		Enter other required data. Examples: Stewardship Deferred Maintenance Tax Burden.		Agency CFO reviews and certifies and IG issues an opinion on the reclassified statements and notes, including the Federal Trading Partner Note.
Additional TFM Reference			Appendix 2		Appendix 5		Appendix 3		Appendix 4		

information, contact the Fiscal Service's Service Desk by telephone at 202-874-4357 or by email to fmsservicedesk@fms.treas.gov or itservicedesk@bpd.treas.gov. Users may access the ESAAS form at **http://www.fms.treas.gov/goals.**

4705.15—GFRS Reportable Data

4705.15a—Preparation of Financial Statement Template

Verifying agencies must update via GFRS Module GF001 (Financial Statement Template) the USSGL crosswalk logic to the comparative, audited consolidated, department-level financial statements. The financial statements include the Balance Sheet, Statement of Changes in Net Position, Statement of Net Cost/Income Statement, and Statement or Note on Custodial Activity, if applicable.

Note: The Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts are located in GFRS Module GF006 (FR Notes). Refer to subsection 4705.20c for details.

4705.15b—The Closing Package

Figure 2 depicts the Closing Package process. The Fiscal Service uses the agencies' Closing Packages to prepare the FR.

CFOs of the verifying agencies and nonverifying agencies must submit all Closing Package data via the GFRS Internet application on GOALS II to the Fiscal Service for FY 2013 reporting. In addition, CFOs and/or designees, of the verifying agencies and nonverifying agencies must respond in a timely manner to the Fiscal Service's request for concurrence with planned changes to agency submitted Closing Package data. These requests are based on the Fiscal Service's review of agencies' submitted data for compliance with this chapter and conformity with agencies' general purpose financial statements.

4705.15c—FR Notes

Both verifying and nonverifying agencies must submit FR Notes data through GFRS.

Nonverifying agencies submit FR Notes data based on the amounts from the "generic" financial statements, compiled in GFRS from ATB data submitted via FACTS I. The generic financial statements are based on the USSGL crosswalks to the reclassified statements and are populated by FACTS I ATB data. See Appendix 3 for the format of the FR Notes.

Verifying and nonverifying agencies submit FR Notes data based on the following:

- Amounts on selected Closing Package line items.
- The source of the data being reported for each note on the "Agency Notes" line. The agency must reference the source of the data for traceability to the notes source (that is, the particular location in the consolidated audited financial statements, specific worksheet, etc.). This should be detailed enough to provide an adequate audit trail. See Appendices 3 and 4.

AND

- Amounts of items based on disclosure standards (for example, dedicated collections, commitments, and contingencies). See Appendix 3 for the FR Notes requirements.

4705.15d—Federal Trading Partner Notes

Verifying agencies must identify the Federal trading partners and amounts for each Federal Closing Package line item reported after reclassifying the agency's comparative, audited consolidated, and department-level financial statements into the Closing Package formats. Amounts identified as Federal should be net of intradepartmental eliminations with the exception of custodial revenues retained by the collecting department and capital transfers reported in RC 11 and RC 12. Identifying the trading partner enables analysis and elimination of Federal activity/balances based on reciprocal categories at the Governmentwide level. See Appendix 5 for a complete list of Federal trading partner department codes.

Agencies must reclassify all General Fund activity (trading partner code 9900) to the appropriate Closing Package financial statement line within RC 29 non-reciprocating activities. Agencies must determine what the General Fund activity represents and should reclassify the activity to the appropriate Closing Package line within RC 29 (See Appendices 1, 6, and 7 for the appropriate reclassification of Closing Package financial statement lines).

Note: This Closing Package requirement does not impact agencies' quarterly Intragovernmental Reporting and Analysis System (IRAS) submissions because the quarterly computation is based on USSGL crosswalks requirement.

4705.15e—Other FR Data

Verifying agencies and nonverifying agencies must disclose information relating to "Other FR Data" as it applies to the agency. Other FR Data can include stewardship information, social insurance disclosures, and supplemental information, such as deferred maintenance. See Appendix 4 for the format of Other FR Data.

4705.20—Reclassification of Verifying Agencies' Financial Statements

Verifying agencies must enter and reclassify their comparative, audited consolidated, department-level Balance Sheet, Statement of Net Cost/Income Statement, Statement of Changes in Net Position, and Statement or Note on Custodial Activity (if applicable) to the formats in the three Closing Package financial statements presented in Appendix 1 (Reclassified Financial Statements and Line Item Descriptions). Appendix 1 describes the Closing Package financial statement line items. Appendix 2 includes examples of how to reclassify agency line items to the Closing Package format. For example, the Fiscal Service requires that agencies include two line items on the Statement of Net Cost or the Income Statement to facilitate the reclassification of this statement. These two line items, "Total Gross Cost" and "Total Earned Revenue" are the sum of all program lines for "Gross Cost" and "Earned Revenue" reported on the Statement of Net Cost.

GFRS uses a normal balance concept. The normal balance is the regular balance of a line item and is either a debit or credit as determined by the account type selected. For example, an asset and a liability would carry a debit and a credit "normal" balance, respectively. All numbers must be entered as positive numbers in GFRS, unless the balance of that line is abnormal, then the amount is entered as a negative number. The normal balance attribute is used to determine the appropriate stored value of manually entered amounts.

Verifying agencies report the line items on their financial statements based on what is most material and useful to them. These line items may not match line items in the Closing Package for several reasons. For example, the Closing Package line items may not apply to the agency, the amounts could be immaterial at the agency level, or the agency may find it useful to include more detail than the Closing Package reports.

4705.20a—Custodial Activity

SFFAS No. 7, paragraph 353, states:

> *Disposition of revenue to other entities: custodial transfers.—Revenue, primarily nonexchange revenue, may be collected by an entity acting on behalf of the General Fund or another entity within the Government on whose behalf it was collected. The collecting entity accounts for the disposition of revenue as part of its custodial activity. These custodial transfers, by definition, do not affect the collecting entity's net cost of operations or operating results, nor are they part of the reconciliation between its obligations and net cost of operations. (The receiving entity recognizes the revenue as nonexchange or exchange revenue depending on its nature, according to the applicable revenue standards.)*

For exchange revenue with virtually no cost, see SFFAS No. 7, paragraph 140. The custodial revenue is reported by the collecting agency on the Statement of

Custodial Activity or on the Custodial Activity Note.

However, for exchange revenue collected for others with related cost incurred, agencies should follow the guidance from SFFAS No. 7, paragraph 137, which states:

> *As a general rule, exchange revenue transferred to others must be offset against the collecting entity's gross cost to determine its net cost of operations. Exchange revenue reduces the net cost of operations incurred by the entity in producing outputs, regardless of whether the entity keeps the exchange revenue for its own use or transfers it to another operating entity or the General Fund. Likewise, exchange revenue reduces the net cost of the entity's operations to the taxpayer regardless of its disposition. Therefore, all exchange revenue related to the cost of operations must be deducted from gross cost to determine the net cost of operations for the entity.*

Furthermore, SFFAS No. 7, paragraph 138, states:

> *Any exchange revenue that is transferred to others, however, does not affect the collecting entity's net position. Therefore, as required by the standards for other financing sources, such exchange revenue is recognized as a transfer-out in calculating the entity's operating results.*

At the Governmentwide level, these collections are recognized as revenue.

Verifying agencies that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements reclassify exchange revenue without associated costs (virtually no cost) and nonexchange revenue from the Statement or Note on Custodial Activity to the Closing Package line items on the Statement of Changes in Net Position. **From the Sources of Collections section** of the Custodial Statement or Note, (with the exception of customs duties, and taxes collected by the Department of the Treasury, the Department of Labor, and the Department of Homeland Security) reclassify all nonexchange revenue lines to "Other taxes and receipts" and exchange lines to "Miscellaneous earned revenue". **From the Disposition of Collections section**, reclassify all Federal lines to "Other Budgetary Financing Sources" and non-Federal lines to "Other taxes and receipts."

Agencies must report the custodial revenue as non-Federal, "N," at the time of collection from the public (that is, the Sources of Collection section). The disposition of the custodial revenue to other Federal agencies must be reported as Federal "F" in the reclassified Statement of Net Cost or Statement of Changes in Net Position when reporting in GFRS. Any Federal agency receiving custodial revenue from the collecting agency must report this revenue as Federal "F" in its reclassified Statement of Net Cost or Statement of Changes in Net Position when reporting in GFRS. If the collecting agency retains a portion of the custodial revenue, the agency also must report this revenue as Federal "F" in its reclassified Statement of Net Cost or Statement of Changes in Net Position when reporting in GFRS and must use its own trading partner code.

If agencies have collections that do not meet Statement or Note on Custodial Activity reporting requirements, they should refer to the General Fund Receipt Account Guide on the USSGL Web site at **http://www.fms.treas.gov/ussgl/approved_scenarios/index.html#proprietary**.

4705.20b—Funds From Dedicated Collections

Funds from dedicated collections are financed by specifically identified revenues, often supplemented by other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits, or purposes and must be accounted for separately from the Government's general revenues in accordance with SFFAS No. 27 as amended by SFFAS No. 43. SSFAS No. 43 changed the name of these funds from "earmarked funds" to "funds from dedicated collections." SFFAS No. 43 also modified the definition of these funds by clarifying that at least one source of funds external to the Federal Government must exist for a fund to qualify as fund from dedicated collections. SFFAS No. 43 also added an explicit exclusion for any fund established to account for pensions, other retirement benefits, other post-employment, or other benefit provided for Federal employees (civilian and military).

At the Governmentwide level, the U.S. Government Balance Sheet shows separately the portion of the net position attributable to funds from dedicated collections. The standard further requires the disclosure of condensed information on assets, liabilities, and net cost for all funds from dedicated collections. The disclosure may present combined or consolidated amounts and the presentation must be labeled accordingly.

Verifying agencies reclassify funds from dedicated collections amounts and activity from the agency's Balance Sheet to the applicable Closing Package line items. Additional note disclosure information on funds from dedicated collections also is required in the Closing Package, Appendix 3, Note 22, to be completed by both verifying and nonverifying entities with activity from funds from dedicated collections. Agencies should report each fund from dedicated collections with a net position exceeding $5 billion (in absolute dollars), separately.

4705.20c—Social Insurance

The Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts are required by SFFAS Nos. 17, 25, 26, 28, and 37 to be presented as a basic financial statement. Agencies provide the Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts data in GFRS Module

GF006, FR Notes. The information related to the Statement of Social Insurance, the Statement of Changes in Social Insurance Amounts, and the underlying significant assumptions also is included in GFRS Module GF006, FR Notes. All remaining social insurance information is contained in GFRS Module GF007, Other FR Data.

Note: The information related to these statements appears in GFRS Module GF006, FR Notes, because GFRS was not designed with a separate financial statement module for the Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts. As such, verifying agencies cannot enter information related to the Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts into a separate financial statement module. Since the **Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts are two of the basic financial statements** to which the IG of the verifying agency, if applicable, must opine as to its consistency with the comparative, audited consolidated, department-level financial statements, verifying agencies must enter the information related to the Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts into GFRS Module GF006, FR Notes.

The Social Insurance Program reporting agencies are required to report the Statements of Social Insurance, the Statement of Changes in Social Insurance Amounts, and the related notes in the FR Notes, and in Other FR Data in the Closing Package. The Social Insurance Program reporting agencies are the Social Security Administration (SSA), the Department of Health and Human Services (HHS), the Railroad Retirement Board (RRB), and the Department of Labor (DOL).

Most of the social insurance information pertaining to Social Security and Medicare can be obtained from SSA (the 2013 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds) and from HHS (the 2013 Annual Report of the Boards of the Trustees of the Federal Hospital Insurance and the Federal Supplementary Medical Insurance Trust Funds). SSA, HHS, RRB, and DOL are required to report the draft data of Social Insurance in the GFRS Closing Package (see Figure 3 for due dates).

4705.20d—Fiduciary Activities

In a fiduciary activity, the Government collects or receives and subsequently manages, protects, accounts for, invests, and/or disposes of cash or other assets in which non-Federal individuals or entities have an ownership interest that the Government must uphold. Non-Federal individuals and entities must have an ownership interest in the cash or other assets held by the Government under provision of loan, regulation, or other fiduciary arrangement. The ownership interest must be enforceable against the Government, and judicial remedies must be available for the breach of the Government's fiduciary obligation. Agencies should account for this fiduciary activity, which includes the collection of cash or other assets and their distribution to the non-Federal owners and/or their beneficiaries, in accordance with SFFAS No. 31. In accordance with the standard, there is relatively similar Government activity that is specifically excluded from the SFFAS No. 31 reporting requirements such as: payroll withholdings and garnishments; unearned revenue; and seized property.

The standard requires that the Government's fiduciary activities and a description thereof be included as a note disclosure. In addition, the Government must disclose that the fiduciary assets are not assets of the Government and are, therefore, not recognized on the U.S. Government Balance Sheet. However, at the Governmentwide level, the U.S. Government Balance Sheet recognizes a liability for fiduciary cash held in Fund Balance With Treasury and a liability for fiduciary investments in U.S. Treasury securities that are included in the agencies' fiduciary assets. Since these fiduciary assets are not recognized on the agencies' Balance Sheets, no verifying entities are required to enter this fiduciary liability line item in the Reclassified Balance Sheet, in the GFRS Module GF003.

However, both verifying and nonverifying entities with fiduciary activity must enter the agency fiduciary activity note disclosure information in the GFRS Module GF006, FR Notes (see Appendix 3, Note 27).

Note: The reporting requirements related to fiduciary activities, as required by SFFAS No. 31, are distinct and unrelated to the reporting and other requirements related to the "fiduciary" category of intragovernmental transactions as stated in subsections 4705.70b, 4706.15, 4706.20, 4706.20a, 4706.20b, 4706.25, and 4706.30c.

4705.20e—Reporting of Government Account Series (GAS) Investments With the Fiscal Service Purchased by Agencies Using Deposit Fund Monies

Treasury GAS securities purchased using nonfiduciary deposit fund monies are normally classified as public and not intragovernmental. However, for purposes of this TFM, investments in GAS securities by nonfiduciary deposit funds are to be reclassified as intragovernmental. Therefore, verifying agencies that invest deposit fund monies in GAS investments must adhere to the following three bullets for the portion of the investments that are not accounted for in the agencies' fiduciary note:

- Reclassify the deposit fund investments in GAS to the Closing Package Federal line titled, "Federal Investments," and identify the amount in the Federal Trading Partner Note (Module GF004) using trading partner code "9900."
- Reclassify the liability with the public related to GAS investments by deposit funds to the

Closing Package Federal line titled, "Other liabilities (without reciprocals)," and identify the amount in the Federal Trading Partner Note (Module GF004) using trading partner code "9900."

- Reclassify the revenue from earnings on deposit fund investments in GAS that the Federal Government is authorized to keep to the Closing Package Federal line titled, "Federal securities interest revenue," and identify the amount in the Federal Trading Partner Note (Module GF004) using trading partner code "2000."

Nonverifying agencies are directed to subsection 4707.20b for reporting GAS investments with deposit fund monies.

4705.20f—Department Code Reporting for General Fund Activities

Agencies use trading partner code "99" strictly for recording transactions with the General Fund of the United States. **Do not confuse** the General Fund of the United States (trading partner code 99) with the Department of the Treasury (department/trading partner code "20"), the agency. They are not synonymous and agencies must distinguish one from the other when designating an appropriate partner code. In addition, agencies must **not** use trading partner 99 on any buy/sell transactions. The General Fund Receipt Accounts (GFRAs) are credited with all collections that are not earmarked by law for another account for a specific purpose. Agencies that are collecting receipts into GFRAs should be aware that although GFRAs belong to the General Fund, the General Fund does not have all the details of all the accounting events in the GFRAs. Therefore, collecting agencies must record the accounting events in the GFRAs and must use their two-digit department codes in the GFRAs for collection and accrual activities (for example, receivables, revenues, other financing sources, transfer in, etc.). The accounts that have the "99" partner code in the GFRAs are listed below. Agencies should refer to the USSGL implementation guidance, in the General Fund Receipt Account Guide, on the USSGL Web site for examples of how to record partner codes in GFRAs. See the Web site at **http://www.fms.treas.gov/ussgl/approved_scenarios/mr_transactions_17-b.pdf**. In addition, agencies should refer to subsection 4707.20c in this TFM chapter. Some examples of activities that have "99" as a trading partner are:

- Offsets to collections collected or accrued in the General Fund receipt accounts—USSGL accounts applicable to this activity include but are not limited to USSGL accounts 2980F, 2985F, 5990F, 5991F, 5993F, and 5994F.
- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.

  Note: Beginning in FY 2014, employer FICA contributions will be considered non-reciprocating in GTAS.
- Rescissions that are permanently canceled by law. (For trust and special fund transactions, treat similar to capital transfer transactions, RC 11 and RC 12, refer to the discussion on capital transfer in Appendix 10. Permanent rescissions of balances derived from available trust and special fund accounts are treated differently. The accounting impacts RC 08, and thus does **not** involve trading partner 99.)
- Other activities associated with the General Fund—USSGL accounts applicable to this activity include but are not limited to tax related accounts and USSGL accounts, 1921F, 5997F, etc.

Agencies engaged in activity with the Department of the Treasury as a trading partner should use department code 20 regarding all other intragovernmental activities, such as Judgment Fund transactions, investments, borrowings, transfers not associated with a General Fund Receipt Account, and buy/sell activity. Agencies should contact the Director, Financial Reports Division, via email at financial.reports@fms.treas.gov, if they are unsure about the applicability of trading partner code "99" to particular transactions.

Agencies that record activities with the General Fund also must properly record this Federal activity at the Governmentwide level to assist with the preparation of the FR. General Fund activities (trading partner code 9900) are **only** reclassified to Federal FR lines with a RC 29 designation. RC 29 contains all line items for which reciprocal line items do not exist and the USSGL accounts in RC 29 do not eliminate against another USSGL account. Refer to Appendix 1 for a description of each reclassified FR line and Appendices 6 and 7 for a listing of reclassified FR line reciprocal category designations and the financial statement to which they relate.

4705.25—Special Basis of Accounting

Verifying agencies under SFFAS No. 34, The Hierarchy of Generally Accepted Accounting Principles, that use accounting standards other than FASAB standards (for example, Financial Accounting Standards Board), as the basis for their audited financial statement data, or that do not have a fiscal yearend of September 30, are collectively referred to as converting agencies in GFRS. Converting agencies must perform an additional step in GFRS before reclassifying their financial statement line items to the Closing Package line items. They must convert their latest set of audited financial statements to a 12-month set of financial statements using the FASAB standards and a September 30 ending date. Converting agencies reclassify

the converted data to the Closing Package line items instead of the data from their latest audited financial statements. They must subject all of the above-mentioned adjustments to their Closing Packages to the audit coverage described in subsection 4705.45.

Verifying agencies that may need to perform this additional step, as described above, are:

(1) Verifying agencies with comparative, audited financial statements not based on FASAB standards:

- Federal Deposit Insurance Corporation;
- National Credit Union Administration;
- Pension Benefit Guaranty Corporation;
- Smithsonian Institution;
- Tennessee Valley Authority;
- U.S. Postal Service;

AND

- Farm Credit System Insurance Corporation.

(2) Verifying agencies with a yearend other than September 30:

- Farm Credit System Insurance Corporation;
- Federal Deposit Insurance Corporation;

AND

- National Credit Union Administration.

For the verifying agencies with a yearend other than September 30, a crosswalk with a 12-month set of fiscal year financial statements should be provided to the Fiscal Service, as support to the Closing Package submission. In addition, these agencies must provide an updated 12-month set of the FY financial statements crosswalk after the audit is completed to show changes, if any, that may impact financial reporting at the Governmentwide level. Agencies must highlight any variances in the subsequent crosswalk and must provide reasons for the variances.

4705.30—Parent/Child Reporting

The parent agency (transferor of the appropriation) must report all activity of the child in its financial statements, whether material to the child agency (recipient of the transfer) or not, unless one of the three exceptions (detailed below) applies. The parent agency must use its two-digit trading partner code for all activities and balances with the child agency. This results in intragovernmental activity between the parent and the child being eliminated and not reported in the parent agency's financial statements and GFRS. Other agencies that have activity with the child (see exceptions below) must use the Federal trading partner department code of the child's parent agency when reporting their balances and transactions with the child in GFRS.

The three exceptions to the requirement for parent/child reporting (from OMB Circular No. A-136, revised) are:

- Federal trust funds managed by the Fiscal Service (commonly known as Treasury Managed Trust Funds) for which the recipients are allocation accounts.
- The parent is the Executive Office of the President.
- Funds transferred from the Judiciary to the Department of Justice's U.S. Marshals Service for court security.

In these cases, the receiving agency (child) is responsible for reporting all proprietary activity in its financial statements and GFRS. The child must use its two-digit trading partner code for all activities and balances with the parent agency. This results in intragovernmental activity between the child and the parent being eliminated and not reported in the child agency's financial statements and GFRS. Agencies that have activity with the child listed in the three exceptions must use the Federal trading partner code of the child in reporting their balances and transactions with the child in GFRS.

Note: The reporting differences with the nonreporting agencies (for example, Judiciary Branch, House, Senate, etc.) will continue to be reflected as reasonable differences. The differences will be eliminated via a journal voucher at the Governmentwide level.

4705.35—Reciprocal Categories

A reciprocal category is comprised of a set of Federal Closing Package line items that are the reciprocal of each other (for example, accounts payable/accounts receivable). These categories assist in the elimination of Federal activity at the Governmentwide level to prepare the FR. Additionally, these reciprocal categories facilitate the reconciliation of activities between Federal agencies. All reciprocal categories currently contain a set of Federal line items except for RC 29, which contains all line items for which no reciprocal line items currently exist.

Note: General Fund activities must be reclassified to an FR line with a reciprocal category 29 designation for identifying General Fund activity at the Governmentwide level. See Appendix 6 for a complete list of reciprocal categories and the financial statements to which they relate.

4705.40—CFO Closing Package Data Verification

Verifying agency CFOs must certify the accuracy of the data in the Closing Package for the IG to opine no later than December 17, 2013, by 6 p.m., Eastern Standard Time (EST). The file should be submitted in Excel format, or in a format required by each agency's IG.

4705.45—Audit Requirements for the Closing Package

For verifying agencies, an audit opinion is required for the Closing Package financial statements, for the current FY and the prior FY, based on agency-entered data in GFRS. This includes the intragovernmental activity and balances contained in the Closing Package's GFRS Module GF004, Federal Trading Partner Note. The IG provides the audit opinion and its text of the audit opinion, regardless of whether the IG or an independent public accountant (IPA) conducted the audit. For guidance, refer to OMB Bulletin No. 07-04, as amended and as it relates to the Closing Package financial statements. Verifying agencies with a yearend other than September 30 are subject to all requirements of this TFM chapter. However, they are limited to audit assurance on material line items and note disclosures to which the verifying agencies contribute. For additional guidance, refer to the audit of the Closing Package financial statements section of OMB Bulletin No. 07-04, as amended.

The intragovernmental activity and balances contained in the Closing Package's GFRS Module GF004, Federal Trading Partner Note, are included within the scope of the opinion on the Closing Package financial statements. Verifying agencies should review thoroughly information provided as Other FR Data in the Closing Package, which is not subject to audit coverage, to assure consistency with the applicable data.

Each applicable verifying agency must provide the following documents to the IG/IPA to perform the audit on the Closing Package. All of the following documents are a part of the IG/IPA audit scope except the GF007 Other FR Data Report, which must be thoroughly reviewed:

- Reclassified financial statements – GF003F Closing Package Financial Statement Report (including FR Note 23 for the Statement of Social Insurance and FR Note 30 for the Statement of Changes in Social Insurance Amounts, if applicable);
- GF004F Trading Partner Summary Note Report;
- GF003G Closing Package Line Reclassification Summary Report;
- GF006 FR Notes Report;
- GF007 Other FR Data Report;

AND

- Management representation letter on the Closing Package, which includes the Summary of Uncorrected Misstatements (SUM), and uncorrected misstatements identified in the agency's audited financial statement SUM, which is attached to the agency's financial statement management representation letter (see subsection 4705.50 for instructions for entities with a yearend other than September 30).

Each IG must package a copy of the aforementioned documents in addition to the Closing Package auditors' report and must email them in Portable Document Format (PDF) to GAO, the Fiscal Service, and OMB (see Figure 3 for due dates).

4705.50—Closing Package Schedule of Uncorrected Misstatements Process

Verifying agencies must submit a Closing Package SUM as a part of their Management Representation Letter on the Closing Package (as stated in subsection 4705.45) to the Fiscal Service. Verifying agencies with a yearend other than September 30 do not have to provide a SUM. The SUM is for agencies' current-year Balance Sheet, Statement of Net Cost/Income Statement, Statement of Changes in Net Position, Statement of Social Insurance, and Statement of Changes in Social Insurance Amounts (if applicable). The schedule should contain the following:

- The effect of the current year's uncorrected misstatements and the carry-forward effect of the prior year's uncorrected misstatements.
- USSGL account number and account description.
- Federal (F) or non-Federal (N) account indicator for each USSGL account affected.
- A reference to an adjustment number or documentation reference.
- An indication as to whether or not management has agreed to record the adjustment in its financial statements.
- A statement as to whether the uncorrected misstatement is factual, judgmental, or projected.
- A description of the adjustment.
- The amount of the debit or credit.
- The line items affected in the entity's financial statements.

AND

- Uncorrected misstatements identified in the audited financial statement SUM and any additional uncorrected misstatements identified in the Closing Package. Explanations must be provided for any difference between the two SUMs to facilitate the consolidation of the FR.

In addition, the adjusting entries to correct the misstatements also should be provided. If there are no such uncorrected misstatements, a representation to this effect should be included in the management representation letter. Refer to the Financial Audit Manual (FAM), Section 595, for a sample schedule of uncorrected misstatements and adjusting entries. All responses should be submitted in Excel format.

For additional guidance, see OMB Bulletin No. 07-04, as amended, and OMB Circular No. A-136, revised, on the OMB Web site at **http://www.whitehouse.gov/omb**; and GAO/President's Council on Integrity and Efficiency FAM, Section 595C, on the GAO Web site at **http://www.gao.gov**.

4705.55—Legal Representation Letter Process

4705.55a—Legal Letter Reporting Requirements

Verifying agency IGs must submit an interim and final legal representation letter prepared by the agency General Counsel summarizing and evaluating legal actions against the agency. Agency IGs must submit the interim and final legal representation letters and management schedules to the Fiscal Service, DOJ, and GAO. Legal representation letter files sent by email must be PDF files (zipped files are not accepted). **Management Schedules must be in Excel format only (PDF files are not accepted).** The agency's legal representation letter must contain a schedule prepared by management that summarizes the content of the legal representation letter as disclosed in the agency's financial statements. They must categorize cases, including cases to be paid from the Judgment Fund, in the table as either having a probable, reasonably possible, or a remote chance of a negative outcome for the agency consistent with American Bar Association guidance (see Figure 3 for due dates). Agencies must recognize a contingent liability on their financial statements or must disclose it in the financial statement notes if it meets the contingent liability criteria as defined in SFFAS No. 5. For guidance, refer to OMB Bulletin No. 07-04, as amended, as it relates to legal representation letters.

4705.55b—Other Required Information for Legal Representation Letters

Verifying agency IGs also must provide GAO, DOJ, and the Fiscal Service information about subsequent events that occurred after the effective date of their final legal representation letter through January 31, 2014 that resulted in a change of likelihood or an amount of loss. (see Figure 3 for details). All agencies should send this information via email to GAO, DOJ, and the Fiscal Service.

Subsequent event information is based on the agency's materiality threshold. For additional guidance, see OMB Bulletin No. 07-04, as amended, and OMB Circular No. A-136, revised, on the OMB Web site at **http://www.whitehouse.gov/omb.**

4705.60—Other Required Information for Subsequent Changes to Published Financial Statements

Verifying agency CFOs also must provide the Fiscal Service information regarding any subsequent changes, or no changes, to their management representation letters and published financial statements (see Figure 3 for due dates). Send this information via email to the Fiscal Service, OMB, and GAO. The email should indicate if there are no changes, and/or any changes to the management representation letters and the financial statements due to subsequent events. Subsequent event information is based on the agency's materiality threshold. Do not include legal contingencies or items submitted in GFRS, Note 1.

4705.65—Yearend Intra-governmental Reconciliation Process Related to Closing Package Reporting

Verifying and nonverifying agencies should reconcile their intragovernmental balances with all available information before submitting their Closing Package data and FACTS I ATBs, respectively.

UCAD is the authoritative data collected in Treasury's central accounting system. Agencies should validate and reconcile their data monthly with UCAD to resolve intra-governmental differences in certain reciprocal categories, prior to their data submissions in GFRS.

UCAD data consists of RC 07, Appropriation of Unavailable Trust or Special Fund Receipts; RC 08, Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources; RC 11, Nonexpenditure Transfers of Financing Sources – Capital Transfers; RC 29, Appropriations Received as Adjusted; and RC 29, Fund Balance With Treasury.

The following monthly UCAD reports are available on the Fiscal Service Web site at **http://www.fms.treas.gov/closingpackage/reports.html** on the eighth workday of every month:

- *Summary Monthly UCAD Report for RC 07, 08, & 11;*
- *Detail Monthly UCAD Report for RC 07, 08, & 11;*
- *Monthly UCAD Report – Appropriations Received, as Adjusted-RC 29;*

AND

- *Monthly UCAD Report – Fund Balance With Treasury-RC 29.*

The UCAD data reports for the period ending September 30 will be available to the agencies on October 10, 2013. The yearend report with backdated adjustments made between October 1 and 15 will be available to the agencies on October 17, 2013.

Verifying agencies generate their intragovernmental reports via the Discoverer application in GFRS or by using the direct URL link **http://gfrs.fmsapps.treas.gov/discoverer/viewer** for the following reports that show agencies their reciprocal balances, as reported in the Closing Package, for each of their trading partner agencies:

- *Intragovernmental Closing Package Activity Detail Report;*

- *Intragovernmental Closing Package Activity Summary Report;*
- *Intragovernmental Closing Package Reciprocal Category Detail Report;*
- *Intragovernmental Closing Package Reciprocal Category Summary Report;*
- *Material Differences Report (Part I of III).* This report displays differences equal to or greater than $100 million;
- *Material Differences Report Part IIA- UCAD vs IRAS – Reciprocal Categories 7, 8, 11, FBWT and Appropriations Received;*
- *Confirmation of Intra-governmental Activity (Part IIB) – Undefined Partners "00" and "99" General Fund.* This report displays amounts reported equal to or greater than $10 million by reciprocal category.

AND

- *Confirmation of Intragovern-mental Activity (Part IIB) – Non-Reporting Agencies.* This data is informational and requires an explanation if it is equal or greater than $100 million.

Any significant differences that are reconciled should form the basis for adjusting journal entries affecting intragovernmental activity and balances at the FR level. Agencies should submit their adjustments and supporting documentation for Part I and Part II (refer to subsections 4706.30e and 4706.30f for further detail regarding the explanation of differences) to their Fiscal Service contact via email and to the following email address: financial.reports@fms.treas.gov.

Verifying agencies generate the *Intragovernmental Comparative Closing Package Explanations of Differences Report* via the Discoverer application in GFRS or by using the direct URL link **http://gfrs.fmsapps.treas.gov/discoverer/viewer**.

4705.70—Yearend CFO Procedures for Intragovernmental Transactions/Balances

Verifying agencies must comply with the following instructions using the comparative, audited consolidated, department-level financial statements:

- Provide responses to the representations outlined in the detailed "CFO Representation" instructions for each intra-governmental issue;

AND

- Ensure the data in the *Intragovernmental Closing Package Material Differences/ Status of Disposition Certification Report* is consistent with the information reported in the Federal program agency's financial statements.

The Fiscal Service provides the CFO Representations form for Federal Intra-governmental Activity and Balances (see Appendix 8). The Fiscal Service posts this form on the Fiscal Service Web site at **http://www.fms.treas.gov/closingpackage**. The representations relating to whether the reconciliation was completed for each item of Section I (General Intragovernmental Reporting Results), Section II (Explanation of Closing Package Differences), and Section III (Additional Explanations) must be completed in their entirety.

4705.70a—Detailed CFO Representation Instructions

Verifying agencies must provide responses to the following intra-governmental items.

4705.70b—Section I: General Intragovernmental Reporting Results

- Is consistency maintained between the agency intragovernmental reporting entered in GFRS Module GF004 Trading Partner Note (by line item and trading partner) and the agency source documents? If "no," provide an explanation. (Refer to the *Intragovernmental Closing Package Line Item Reports* and the *Trading Partner Identification Reports* from GFRS Module GF004). Agency source documents include manual and electronic records, original documents, and accounting records generated by the agency's official accounting system.
- Identify policies and procedures that pertain to the agency's ability to record, process, summarize, and report intragovernmental activity and balances by trading partner. Describe the accounting treatment and policies and procedures used for buy/sell, benefits , fiduciary, transfer, and General Fund intra-governmental transactions.
- Review and explain the agency's activity reported with trading partner "9999." Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate, or the House of Representatives. Also, explain any activity that is unknown because the agency is unable to identify its trading partners and/or amounts.
- Explain activity reported with trading partner "9900" (General Fund).
- Explain unidentified material differences with trading partners.

- Confirm whether all Federal program agencies were contacted or pursued concerning material differences.
- If "no," list those agencies that were not contacted or pursued and provide an explanation.
- Confirm whether the agency used the UCAD reports available on the Fiscal Service Web site at **http://www.fms.treas.gov/closingpackage/reports.html** to validate the agency's data entered in GFRS Module GF004 for the Closing Package line items in RC 07, RC 08, and RC 11; as well as Fund Balance With Treasury-RC 29; and Appropriations Received as Adjusted-RC 29. If "no," provide an explanation why the UCAD online reports were not used.
- Confirm whether the independent auditors proposed any adjustments related to intragovernmental balances reported in the Closing Package. If "yes," list the auditor's intragovernmental adjustments waived by management.

4705.70c—Section II: Explanation of Closing Package Differences

Explain the differences indicated on the *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report*, Part I, on the Additional Explanations form (Part III), which is provided on the Fiscal Service Web site, and categorize (categories are defined in subsection 4706.30f) them as follows:

(1) Accounting/Reporting Error;

(2) Current Year Timing Difference;

(3) Prior Year Timing Difference;

(4) Accounting Methodology Difference;

(5) Accrual Methodology Difference;

AND

(6) Unidentified.

Also, explain the special items and differences on the *Intragovernmental Closing Package Material Differences/ Status of Disposition Certification Report*, Part II, on the Additional Explanations form (Part III). (Refer to subsection 4706.30c for further detail regarding special items and differences that are included in Part IIA and Part IIB.)

4705.70d—Section III: Additional Explanations

For each explanation, from Parts I and II, the supporting documentation **must** be included, in detail, on the "Additional Explanations" form provided by the Fiscal Service. (Refer to subsections 4706.30e and 4706.30f for further detail regarding the explanation of differences).

Provide an electronic file of the CFO's Representations for Federal Intragovernmental Transactions and Balances along with the completed *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report*, including the "Additional Explanations" form to the Fiscal Service and GAO (see Figure 3 for due dates).

Section 4706—Intragovernmental Requirements

4706.10—Intragovernmental Transactions/Balances

Intragovernmental transactions result from business activities conducted between two Federal Government entities, called trading partners. Accounting differences occur in Governmentwide financial reporting when trading partners' record differing amounts for transactions that should eliminate or net to zero. Trading partners must reconcile and resolve these differences on a routine basis with their trading partners. The Intragovernmental Transactions Guide (Appendix 10) contains the business rules and processes to properly record, report, and reconcile intragovernmental transactions, including the processes for dispute resolution.

4706.15—Intragovernmental Reconciliation Requirements Authority

The intragovernmental transactions reconciliation requirements are stated in OMB Circular No. A-136 (see the OMB Web site at **http://www.whitehouse.gov/omb).**

4706.15a Federal Intra-governmental Transactions Accounting Scenarios

Agencies can refer to the USSGL Web site for accounting scenarios for selected Federal intragovernmental activities at **http://www.fms.treas.gov/ussgl/approved_scenarios/index.html**.

4706.15b Dispute Resolution of Intragovernmental Transactions Differences

If an agency's intragovernmental balance does not materially (above $100 million threshold in absolute value) agree with the trading partner's balance, the agency must work with its trading partner to reconcile the difference and must post the adjustment to its financial records. If trading partners cannot agree and resolve the difference within 60 calendar days after the quarter end, then both agencies must request dispute resolution from the Fiscal Service (see Appendix 10, subsection 2.4.2).

The Fiscal Service will review the request for dispute resolution and will notify both trading partners of the final decision within 30 calendar days of receiving the request. Once the Fiscal Service has rendered the decision and notified agencies via email, trading partners must update their financial records within 5 calendar days, but no later than the end of the quarter. If either

trading partner does not agree with the decision, it may request an appeal. Appeals must be requested within 5 calendar days of the date the decision was rendered. The Fiscal Service will send the previously submitted documentation to the Office of the Deputy Fiscal Assistant Secretary-Accounting Policy, Office of the Fiscal Assistant Secretary (OFAS). OFAS will review the request for appeal and will render a final decision within 10 calendar days of receipt of the appeal request. Once OFAS has rendered the final decision, the affected agencies must update their financial records within 5 calendar days, but no later than the end of the quarter.

4706.20—Intragovernmental Fiduciary Confirmation System (IFCS)

The IFCS, an Internet-based application is the official confirmation system for all Federal departments and agencies that engage in fiduciary intragovernmental transactions.

Agencies are required to use the IFCS to confirm and reconcile fiduciary and benefit transactions with their trading partners. Agencies should investigate and record adjustments for any discrepancies between their intragovernmental account balances and the reciprocal account balances of their trading partner(s). Discrepancies due to errors should be corrected prior to the preparation of financial statements and the Closing Package submission to the Fiscal Service (see Figure 3 for due dates).

Specifically, OMB Circular No. A-136 requires reporting agencies to reconcile/confirm intragovernmental activity and balances quarterly for the following reciprocal groupings:

- Investments—Including shares/ par, original issue discount and premium interest payables and receivables, interest income and expense, and amortization of premiums and discounts with the Fiscal Service.
- Borrowings—Including loans receivable (including capitalized interest receivable), interest payables and receivables, and interest income and expense from the Fiscal Service or the FFB and gains/losses on disposition of borrowings that are reconciled/confirmed quarterly .
- Federal Employees' Compensation Act (FECA) transactions with DOL—Including routine payments and accruals for FECA liabilities. **Note:** Amounts relating to unemployment compensation are not included by DOL and FECA. Therefore, agencies need to **exclude** any amounts associated with unemployment compensation before posting expenses and liabilities in IFCS (USSGL accounts 2213, 2215, 2225, 2290, 6400, and 6850).
- Employee Benefit Program transactions with OPM—Including routine payments and postretirement benefits related to the Federal Employees Retirement System (FERS), the Civil Service Retirement System (CSRS), the Federal Employees' Group Life Insurance Program (FEGLI), and the Federal Employees' Health Benefits Program (FEHB).

4706.20a—IFCS Reporting Reconciliation Requirements

Agencies must ensure that fiduciary intragovernmental balances are confirmed using the IFCS. Intragovernmental balances confirmed through IFCS should agree to the quarterly data, Closing Package reporting, and the agency's financial statements.

To review DOL's benefits activity, agencies should access DOL's Internet Web site at **http://www.dol.gov/ocfo/ publications.html**.

4706.20b—IFCS System Access

To access and confirm fiduciary balances in the IFCS, agency users should access the Internet Web site at **https://fmsapps.treas.gov/ias**. Agencies can apply for a user ID and password by completing a GOALS II ESAAS form and faxing it to 202-874-6170. All agencies must designate agency user backups for all roles. After the ESAAS form is processed, the IFCS administrator makes the agency assignment. Then, the agency department administrator assigns the designee to his or her specific agency fund symbols for the borrowings and investments categories and agency code for OPM and DOL categories. For more information, contact the Fiscal Service's Service Desk by telephone at 202-874-4357 or by email to fmsservicedesk@fms.treas.gov or itservicedesk@bpd.treas.gov.

4706.25—Nonfiduciary Transactions

For nonfiduciary transactions, OMB requires reporting agencies to reconcile/ confirm intragovernmental activity and balances quarterly for the following reciprocal groupings:

- Services provided and reimbursables—Such as legal, consulting, investigative, financial management, grants management, technology, reimbursables, and other similar services.
- Cost of products sold—Such as supplies, manufactured items, inventory, office space, and equipment/vehicle rentals.
- Transfers, appropriations used, and collections for others, and unusual assets and liabilities related to appropriations—Including transfers between agencies based on agreements or legislative authority, expended appropriations, taxes and fees collected, collections for others,

receivables from appropriations, transfers payable, and custodial revenue.

4706.25a—Related to Capitalized Purchases

Agencies that purchase capitalized assets from other Federal entities must record the purchase to the following USSGL memorandum accounts:

- 8801F, "Offset for Purchases of Assets";
- 8802F, "Purchases of Property, Plant, and Equipment";
- 8803F, "Purchases of Inventory and Related Property";

AND

- 8804F, "Purchases of Assets – Other."

Agencies also must record the purchase to the appropriate USSGL asset account in the Closing Package.

The above memorandum accounts are not crosswalked to the Closing Package. The memorandum accounts are only supplemental USSGL accounts that are used for reconciling purposes.

4706.30—Quarterly Intragovernmental Transactions Reconciliation Process

The quarterly reconciliation process facilitates the elimination of intragovernmental differences for yearend financial reporting.

Agencies should use two-digit trading partner codes for all intragovernmental transactions. When agencies report "appropriations transfers" within their departments, they should use their two-digit trading partner code rather than "00." Trading partner code "00" is limited to the House of Representatives, Senate, classified transactions, or any truly unidentifiable activity/balances.

4706.30a—Agency Quarterly Submission

In support of the quarterly reconciliation process, both verifying and selected nonverifying agencies must submit full proprietary ATBs in text format.

Agencies should derive these submissions directly from their departmental trial balances that are used as the basis for constructing quarterly unaudited financial statements for OMB.

The text file format must contain the following elements:

- Department code (two digit)—Treasury department code associated with the ATB fund group and consistent with the MAF ATB code (Appendix 5).
- Bureau code (two digit)—Bureau code associated with the ATB fund group and consistent with the MAF ATB code. Use "00" if the agency does not have any subdivisions.
- Fund group (four digit)—MAF fund group.
- USSGL account (four digit)—USSGL account number.
- Federal/Non-Federal Attribute—F/N indicator.
- Federal trading partner (Federal) (two digits)—Treasury department code of the Federal trading partner.
- Sign indicator—The "-" (minus) symbol indicates a credit balance. Leave the field blank for debit balances, without regard to the normal-balance concept.
- Dollar amount—Leading zeroes are required. The last two positions represent amounts after the decimal point.
- Exchange/nonexchange attribute—X/T indicator.
- Duplicate Partner Code Identifier (DPCI)—The attribute for certain reporting entities that use duplicate two-digit department codes.
- Custodial/noncustodial attribute—S/A indicator.

All agencies should send their completed ATB files including a total record count via email to their Fiscal Service contact and to financial.reports@fms.treas.gov. The Fiscal Service will validate the files and notify the agencies of any errors. Errors must be corrected and files resubmitted within 1 business day of notification.

See Appendix 9 for the data file format and **http://www.fms.treas.gov/closingpackage/keydates.html** for intragovernmental key dates.

4706.30b—Agency Submission – Parent/Child Reporting

The parent agency (transferor of the appropriation) must report and code activity and balances between the parent and the child using the parent's two-digit trading partner code on its file submission to properly eliminate parent/child activity and balances, unless one of the three exceptions applies (see subsection 4705.30 for exceptions). Agencies having activity with the child must use the parent's two-digit trading partner code in the file to report their balances and transactions with the child. For example, agencies having activity with the account "AA BB 1234" use the "BB" trading partner code, in which "BB" represents the parent's two-digit trading partner code.

For the three exceptions listed in subsection 4705.30, the child agency must report and code activity and balances between the parent and the child with the child's two-digit trading partner code on its file submission to properly eliminate parent/child activity and balances. Agencies having activity with the child, for the three exceptions, must use the child's two-digit trading partner code in the file to report their

balances and transactions with the child. For example, agencies having activity with the account "AA BB 1234" use the "AA" trading partner code, in which "AA" represents the child's two-digit trading partner code.

4706.30c—The Fiscal Service Intragovernmental Activity Reports

Within approximately 4 business days of agencies' quarterly ATB file submissions, the Fiscal Service consolidates agency quarterly financial data. Reporting agencies use the Discoverer application through GFRS or use the direct URL link **http://gfrs.fmsapps.treas.gov/discoverer/viewer** to generate the intragovernmental reports (see the Discoverer User Manual at **http://www.fms.treas.gov/closingpackage/regulations.html**). The reports show agencies their reciprocal balances, as reported in the quarterly ATB files, for each of their trading partner agencies (Part I); UCAD vs. IRAS differences (Part IIA); and undefined and non-reporting partners and General Fund activity (Part IIB):

- *Intragovernmental Activity Detail Report by Trading Partner*.
- *Intragovernmental Activity Summary Report by Trading Partner.*
- *Intragovernmental Reciprocal Category Summary Report.*
- *Intragovernmental Reciprocal Category Detail Report.*
- *Fiduciary Quarterly Data vs. IFCS Agency Benefits Report.*
- *Fiduciary Quarterly Data vs. IFCS Comparison Report.*
- *Material Differences Report (Part I of III)* displays differences with trading partners, excluding "99" and "00," by reciprocal categories (excluding RC 07, 08, 11, 25, and 29) that are greater than or equal to $100 million.
- *Material Differences Report (Part IIA) – UCAD vs IRAS – Reciprocal Categories 7, 8, 11, FBWT and Appropriations Received* identifies all differences between the trial balance and UCAD amounts.
- *Confirmation of Intra-governmental Activity (Part IIB) – Undefined partners "00" and "99" General Fund* displays amounts reported equal to or greater than $10 million by reciprocal category.

AND

- *Confirmation of Intra-governmental Activity (Part IIB) – Non-Reporting Agencies (non-reporting agencies that do not submit ATB files for IRAS processing)* is informational and requires an explanation if it is equal to or greater than $100 million.

Agencies should use these reports to work with their trading partners to reconcile intragovernmental differences.

The *Material Differences Part IIA – UCAD vs IRAS* report show agencies their balances reported in their quarterly ATB submissions compared to the data reported in Treasury's central accounting system. Agencies should use these reports as a tool to reconcile their differences in RC 07, RC 08, and RC 11; Appropriations Received as Adjusted-RC 29; and Fund Balance with Treasury-RC 29 with the data they reported into Treasury's central accounting system.

4706.30d—Agency Quarterly Status of Disposition Certification

Each verifying agency and selected nonverifying agencies generate an *Intragovernmental Material Differences/ Status of Disposition Certification Report* from the Discoverer application in GFRS (or use the direct URL link at **http://gfrs.fmsapps.treas.gov/discoverer/viewer**), containing comparative reporting between the agency and its trading partners by reciprocal category in Part I, and other significant material balances and confirmation of the reporting in Part II. The Fiscal Service provides Part III, which is a blank "Additional Explanations" form that agencies use to explain in detail their reporting on **all** records showing material differences. The Fiscal Service posts this form on the Web site at **http://www.fms.treas.gov/closingpackage/reports.html**.

The *Intragovernmental Material Differences/Status of Disposition Certification Report*, Part I, allows agencies to identify differences with trading partners, excluding "99" and "00," by reciprocal categories (excluding RC 07, 08, 11, 25, and 29) that are greater than or equal to a materiality level that is determined by Treasury. Part IIA identifies all differences between the trial balance and UCAD amounts for RC 07, RC 08, and RC 11, Fund Balance With Treasury-RC 29, and Appropriations Received as Adjusted-RC 29. Part IIB identifies all transactions equal to or greater than $10 million with trading partners 00 and 99 by reciprocal category. Agencies must explain all the balances in Parts I, IIA, and Part IIB on Part III, the "Additional Explanations" form. The assurance level is systematically established using three functions for fiscal 2013:

- Obtaining a sufficient explanation and corrective actions, if applicable, to resolve the out-of-balance and condition coverage for GAO assurance;
- Obtaining assurance that agencies are performing quarterly intra-governmental reconciliation in accordance with OMB Circular No. A-136, revised;

AND

- Ensuring agencies are mutually completing the *Intragovern-mental Material Differences/ Status of Disposition Certi-fication Report* for the same

trading partner/reciprocal category material difference instances;

Both verifying agencies and selected nonverifying agencies should provide an explanation of the reporting on Parts I and II of the *Intragovernmental Material Differences/Status of Disposition Certification Report* by identifying their reporting justification by explanation number (refer to subsection 4706.30e) and should submit it to the agency's respective Fiscal Service contact person via fax to 202-874-9907 or via email (PDF format). This report is due for each quarter except the fourth quarter.

Note: Verifying agencies that have recurring differences with a trading partner continue to receive an *Intragovernmental Material Differences/ Status of Disposition Certification Report* that must be explained and certified. Recurring differences should be limited to those situations that have been confirmed by the Fiscal Service through the dispute resolution process.

4706.30e—Detailed Quarterly Status of Disposition Certification Instructions

Verifying agencies and selected nonverifying agencies are required to provide an explanation of the *Intragovernmental Material Differences/ Status of Disposition Certification Report*, Parts I and II. An explanation of their Part I should be reporting based on each identified difference in terms of the following categories:

(1) Accounting/Reporting Error;

(2) Current Year Timing Difference;

(3) Prior Year Timing Difference;

(4) Accounting Methodology Difference;

(5) Accrual Methodology Difference;

AND

(6) Unidentified.

The agencies must include documented support for Parts I and II in detail for each explanation on the "Additional Explanations" form (Part III) provided by the Fiscal Service via the FACTS I Web site at **http://www.fms.treas.gov/closingpackage/reports.html**.

4706.30f—Reporting Agency's Explanation of Reporting in Part I

Differences identified in Part I should be classified according to the following categories:

(1) Accounting/reporting error: occurs when the reporting agency has incorrectly reported activity either by reciprocal category, trading partner, or amount. The total of these amounts **must** be identified and explained. If the agency is in error, then provide the adjustment amount as well as the corrective action (journal entry, etc.) to be taken and when the error will be corrected.

(2) Current-year timing difference: occurs when the reporting agency has reported activity in a different quarter than the trading partner. The total of these amounts must be identified. Explain whether an adjustment should be made.

(3) Prior-year timing difference: occurs when the reporting agency has reported activity in a prior fiscal year other than the trading partner. The total of these amounts **must** be identified. Explain whether an adjustment should be made.

(4) Accounting methodology difference: occurs when the reporting agency uses a different method to account for activity than the trading partner. The method of accounting **must** be identified and explained.

(5) Accrual methodology difference: occurs when the reporting agency uses a different accrual method to account for activity than the trading partner. The method of accrual **must** be identified and explained.

(6) Unidentified: occurs when the reporting agency cannot validate the amount of the difference. The total of unidentified reporting amounts **must** be identified and explained.

Note: Unidentified also can include instances where the differences may be the result of existing guidance that is currently under review to ensure elimination at the Governmentwide level between trading partners when applied correctly (for example, judgment fund and FICA transactions).

4706.30g—Comparative Status of Disposition Report

Within approximately 4 business days of agencies' submissions of the *Intragovernmental Material Differences/ Status of Disposition Certification Report*, the Fiscal Service consolidates agency explanations and makes the *Comparative Status of Disposition Report* available via the Discoverer application through GFRS or use the direct URL link at **http://gfrs.fmsapps.treas.gov/discoverer/viewer.**

This report compares amounts and explanations of material differences reported between each reporting agency and its trading partner.

CFOs use this report to address and resolve inconsistencies in amounts and explanations between the agency and its trading partners. All material differences must be resolved and eliminated within 60 calendar days after quarter end, or a dispute resolution request must be submitted.

4706.30h—Intragovernmental Transactions Metrics and Scorecards

The Fiscal Service has implemented scorecards and metrics to track reporting differences Governmentwide and by agency. Scorecards will be updated quarterly and disseminated to agencies. The purpose of the metrics is to monitor progress on resolving and/or explaining material intragovernmental differences. Refer to Appendix 10, Section 2.5, for further information on the timeline for these scorecards and metrics and related agency requirements.

Section 4707—FACTS I Requirements

Note: GTAS will replace FACTS I beginning FY 2014, and will require reporting proprietary USSGL account balances with budgetary USSGL account balances in accordance with the current reporting period requirement for FACTS II.

4707.10—Collection of ATB Data

The Fiscal Service continues to collect ATB data to aid in its analytical process. ATB data should link directly to the agencies' comparative, audited consolidated, department-level financial statements. Agencies may view ATB data in GFRS. ATB data are tools to facilitate the Closing Package and are not subject to coverage in the audit requirements of the Closing Package.

4707.15—FACTS I System Access

The FACTS I Internet application on GOALS II requires a user ID and password. The address for the FACTS I Internet application on GOALS II is **https://fmsapps.treas.gov/ias**.

Agencies can apply for a user ID and password by completing a GOALS II ESAAS form and faxing it to 202-874-6170. For more information, contact the Fiscal Service's Service Desk by telephone at 202-874-4357 or by email to fmsservicedesk@fms.treas.gov or itservicedesk@fms.treas.gov.

4707.20—FACTS I Reportable Data

GFRS compiles the data from the FACTS I submissions for nonverifying agencies into a set of "generic" financial statements that are included in the consolidated FR. Nonverifying agencies must prepare and submit FR Notes using the amounts from the "generic" financial statements compiled in GFRS. Agencies must submit all changes to the "generic" statements through FACTS I.

4707.20a—Master Appropriation File (MAF)

The Fiscal Service uses the MAF as a control tool during the ATB submission process. The MAF consists of records (one record for each Treasury appropriation/fund group), uniquely identified by an eight-digit code. The eight-digit code combines a two-digit department code, a two-digit bureau code, and a four-digit fund group code. In FACTS I, it is referred to as the ATB code. Each MAF record also contains the following:

- A BSF ID that represents the budget subfunction of the ATB.
- A fund type ID. The fund type for MAF is not necessarily the fund type used in the FAST Book.
- Other codes and identifiers the Fiscal Service uses for internal purposes.

Verifying and nonverifying agencies must maintain the MAF on the FACTS I database and must submit changes to the MAF data through the FACTS I Internet application. Agencies must review and update individual components of the MAF electronically. After agencies review, update, and submit the MAF, the Fiscal Service reviews and approves the MAF.

4707.20b—Adjusted Trial Balance

Agencies must prepare and submit preclosing ATBs at the Treasury appropriation/fund group level using USSGL accounts and attributes. Agencies that have not adopted the USSGL must crosswalk their general ledger accounts to the USSGL accounts before transmission.

The ATBs must include USSGL accounts in numerical order with the required attributes, and USSGL account balances must reflect the preclosing adjusting entries needed to produce financial statements. The total sum of debit balances must equal the total sum of credit balances in the ATBs. Report amounts in dollars and cents.

A variety of edits enable FACTS I to verify that the submitted USSGL accounts with associated attributes are valid and have equal debit and credit balances. Treasury rejects ATBs that do not meet these criteria.

Verifying and nonverifying agencies must use the same USSGL data on the ATBs that they use to prepare the current FY audited agency consolidated financial statements due to OMB. Agencies also must use the following required attributes:

- "F" or "N" to identify a USSGL account balance as Federal (F) or non-Federal (N). Report the two-digit department code (see Appendix 5) of the trading partner when using attribute "F."
- "S" or "A" to identify a USSGL account balance as custodial (S) or noncustodial (A).
- "X" or "T" to identify a USSGL account balance as exchange (X) or nonexchange (T) revenue.

More than one attribute may be valid for a USSGL account. See USSGL Part 1, Fiscal 2013 Reporting, for a list of the USSGL accounts with their valid attributes.

Nonverifying agencies that use deposit fund monies to invest in GAS investments, and, if the Fiscal Service records these

GAS securities as public, must identify these investments with trading partner "99" instead of "20."

4707.20c—Special Accounts

Verifying and nonverifying agencies may submit a single ATB for all fund groups in each of the following categories:

- Clearing/suspense (F) accounts (use default 3800 for the fund group).
- Deposit fund accounts (use default 6000 for the fund group).
- Unavailable receipt accounts—General fund (use default 5555 for the fund group).
- Unavailable receipt accounts—Special and trust fund (use default 5000 for the fund group).

Treasury appropriation/fund symbol ranges for receipt accounts include the following:

- Unavailable general fund receipt accounts range from 0100 through 3799.
- Clearing/suspense accounts range from 3800 through 3899.
- Special fund receipt accounts range from 5000 through 5999.
- Trust fund receipt accounts range from 8000 through 8999.

Agencies must determine whether the collections made under the special and trust fund receipt account symbols are "available" receipts or "unavailable" receipts. "Available" receipts constitute budget authority at the time of collection and are available for expenditure without further action. They are moved immediately to the corresponding expenditure account. Only one ATB, that of the expenditure account, should be submitted. "Available" receipts, for which the appropriation fund symbols only can be in the 5000s and the 8000s, constitute budget authority. Agencies should report ATBs for available receipt accounts individually under their Treasury appropriation fund symbol.

"Unavailable" receipts do not constitute budget authority and are not available until legislation is enacted that allows an agency to obligate and expend the funds. "Unavailable" receipts with account fund symbols from 5000 to 5999 (5000s) or 8000 to 8999 (8000s) represent receipts of the collecting agency. Agencies that deposit receipts into these fund symbols must submit ATBs and should ensure the receipts revenue appear on their financial statements. However, these receipts do not constitute budget authority until subsequent legislation appropriates the receipts.

4707.20d—Reporting Instructions for General Fund Receipt Accounts

Agencies that classify amounts on their Statement of Transactions (that is, FMS 224, FMS 1220, or SF 1221) in general fund receipt account symbols using their two-digit agency department code also must submit an ATB and must prepare agency financial statements that include the general fund receipt activity.

4707.20e—Treasury Managed Trust Fund Accounts

The Fiscal Service's Trust Fund Management Branch provides the lead program agency an ATB for the Treasury managed trust fund activity located at the Fiscal Service for each of the Treasury managed trust funds listed in Figure 4.

The Fiscal Service uses USSGL accounts from the USSGL Part 1, Fiscal 2013 Reporting, with the proper attributes. The lead program agencies identified in Figure 4 must include the Treasury managed trust fund data in their ATBs. Direct any questions regarding the ATB data received from Fiscal Service to Ryan Hanna at 304-480-5120.

4707.20f—Parent/Child Reporting

Report in FACTS I similar to the reporting for the quarterly file submissions. Refer to subsection 4706.30b.

4707.20g—ATB Reports Transmission Methods

Each ATB preparer can submit the ATB data using the online entry method or bulk file transfer method on the GOALS II FACTS I Internet application. The bulk file transfer requires that agencies build American Standard Code for Information Interchange (ASCII) files using the prescribed record layout for FACTS I posted on the FACTS I Web site at **http://www.fms.treas.gov/closingpackage**.

Agencies may submit ATBs for multiple fund groups in a single bulk file transfer.

4707.20h—Proprietary Balances in Canceled Accounts

There are two valid types of proprietary account balances in a canceled TAFS. They are fixed assets and canceled payables.

Agencies must maintain and report "canceled payable" balances in their original TAFS.

Agencies with fixed asset balances in a canceled TAFS may report those balances in either of three ways:

- Report in the Treasury appropriation/fund group from which the funds were originally appropriated;
- Transfer asset balances without reimbursement to an open TAFS and report in that open Treasury appropriation/fund group;

OR

- Use a default fund group to report the balances of fixed assets that cannot be identified to an original Treasury appropriation/fund group.

Figure 3: FR Reporting and Submission Dates

July 9, 2013	IFCS window opens for the third quarter.
July 30, 2013	IFCS window closes for the third quarter.
July 30, 2013	Third-quarter agency IRAS data file due to the Fiscal Service.
August 6, 2013	Agencies generate third-quarter intragovernmental reports using the Discoverer application in GFRS.
August 13, 2013	Verifying and selected non-verifying agency CFOs must submit an explanation of the reporting on the Status of Disposition Certification form for the third quarter.
August 19, 2013	The Fiscal Service makes the *Comparative Status of Disposition Report* available to the agencies by this date, for the third quarter.
August 23, 2013	FACTS I MAF window opens.
August 27, 2013*	Verifying agency IGs must submit interim legal representation letters and management schedules to the Fiscal Service, DOJ, and GAO.
September 5, 2013	For verifying and nonverifying agencies, the window opens for Closing Package data submission in GFRS for Modules GF001 to GF008, as applicable.
September 13, 2013	Agencies' FACTS I MAF submissions due.
September 20, 2013	SSA, HHS, and RRB report the draft Social Insurance data in the GFRS Closing Package.
September 27, 2013	After the agencies review, update, and submit the MAF, the Fiscal Service reviews and approves the MAF by this date.
October 1, 2013	Window opens for FACTS I ATB submissions.
October 26, 2013	IFCS window opens for fourth quarter.
November 4, 2013	Lead program agencies receive an ATB for the trust fund activity located at the Fiscal Service. (Refer to subsection 4707.20e.)
November 14, 2013	DOL reports the draft Social Insurance data for Black Lung and Unemployment Insurance in GFRS Closing Package.
November 19, 2013*	IFCS window closes for fourth quarter (final).
November 19, 2013*	Fourth-quarter agency IRAS data file due to the Fiscal Service.
November 26, 2013	Agencies generate fourth-quarter intragovernmental reports using the Discoverer application in GFRS.
December 17, 2013*	1. GFRS window for Closing Package submissions closes for verifying agencies. 2. Agencies will get updates from the Fiscal Service about any adjustments made on the Closing Package data after this date. 3. CFO and IGs must ensure that they collaborate on the Closing Package submission.
December 17, 2013*	1. GFRS Notes and other FR data submissions are due for nonverifying agencies by 6 p.m. eastern standard time (EST). 2. Window closes for FACTS I ATB submissions to the Fiscal Service for nonverifying agencies by 6 p.m. EST. 3. IG opinion on the Closing Package for verifying agencies, including the Trading Partner Note, is due by 6 p.m. EST. 4. IG must submit copies of documents listed under subsection 4705.45 and the Closing Package auditors' report to GAO, the Fiscal Service, and OMB by 6 p.m. EST. 5. Verifying agency IGs must submit the final legal representation letters and management schedules to the Fiscal Service, DOJ, and GAO by 6 p.m. EST. 6. Verifying agencies must submit a Closing Package Schedule of Uncorrected Misstatements (SUM) including the management representation letter via email to the Fiscal Service, OMB, and GAO.
December 20, 2013	Verifying agencies generate intragovernmental reports (based on the Closing Package data) using the Discoverer application in GFRS.
December 31, 2013	FACTS I ATB submission window closes for verifying agencies by 6 p.m. EST.
January 7, 2014	Agency *CFOs'* submit their *Representations for Federal Intragovernmental Activity and Balances* (Sections I, II, III, and required documentation) to the Fiscal Service and GAO.
January 10, 2014	Verifying agencies generate the *Intragovernmental Comparative Closing Package Explanations of Differences Report* via the Discoverer application in GFRS and distribute the report to the CFOs and IGs.
February 4, 2014	Verifying agency IGs must provide the Fiscal Service information about subsequent events that occurred after the effective date of their final legal representation letters through January 31, 2014, that resulted in a change of likelihood or an amount of loss. Send this information via email to the Fiscal Service, OMB, and GAO by 6 p.m. EST.
February 18, 2014	Verifying agency CFOs must provide the Fiscal Service information about subsequent changes to Management Representation Letters and financial statements that have arisen after the date of the financial statements audits (general purpose and Closing Package) and up through February 17, 2014. Send this information via email to the Fiscal Service, OMB, and GAO by 6 p.m. EST.

***Represents the "no later than date." Agencies should submit data as early as possible.**

TBD: Due dates are to be determined. The Fiscal Service will provide these due dates to agencies through a TFM announcement by late summer, in conjunction with updates from OMB Circular No. A-136.

Figure 4: Treasury Managed Trust Funds

Treasury Managed Trust Fund	Agency/Department
Federal Supplementary Medical Insurance	Department of Health and Human Services (HHS)
Federal Hospital Insurance	HHS
Vaccine Injury Compensation	HHS
Federal Old-Age and Survivors Insurance	Social Security Administration (SSA)
Federal Disability Insurance	SSA
Airport and Airway	Department of Transportation (DOT)
Aquatic Resources	Department of the Interior
Oil Spill Liability	Department of Homeland Security
Highway	DOT
Black Lung Disability	Department of Labor (DOL)
Unemployment	DOL
Hazardous Substance Superfund	Environmental Protection Agency (EPA)
Leaking Underground Storage Tank	EPA
Inland Waterways	U.S. Army Corps of Engineers
Harbor Maintenance	U.S. Army Corps of Engineers

CONTACTS

Direct inquiries and deliver documents required by this chapter to:

Jaime Saling
Director, Financial and Budget Reports Directorate
Governmentwide Accounting
Bureau of the Fiscal Service
Department of the Treasury
200 Third Street
Parkersburg, WV 26106-5312
Telephone: 304-480-5129
Fax: 304-480-5176
Email: financial.reports@fms.treas.gov

Also, deliver documents required by this chapter to:

Dawn Simpson
Government Accountability Office
441 G Street, NW., Room 5X23
Washington, DC 20548
Telephone: 202-512-9473
Email: uscfs@gao.gov

Office of Management and Budget
Telephone: 202-395-3993
Web site: mailto:**https://max.omb.gov/community/x/njn1Iw**

Appendices Listing

Appendix No.	Title
1	Reclassified Financial Statements and Line Item Descriptions
2	Sample Agency A Reclassification Entry Summary
3	Financial Report (FR) Notes and Instructions
4	Other Financial Report (FR) Notes Data and Instructions
5	Agency/Federal Trading Partner Department Codes for Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial Balance System I (FACTS I)
6	Reciprocal Categories Crosswalk to Financial Statements
7	Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts
8	Fiscal 2013 CFO Representations for Federal Intragovernmental Activity and Balances
9	Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission - Description and Formats
10	Intragovernmental Transaction Guide

Reclassified Balance Sheet as of September 30, 2013, and 2012

		FY 2013	FY 2012
1.	**Assets:**		
2.	Non-Federal		
	2.1. Cash and other monetary assets	X	X
	2.2. Accounts and taxes receivable	X	X
	2.3. Loans receivable and mortgage backed securities	X	X
	2.4. TARP direct loans and equity investments (for use by Treasury only)	X	X
	2.5. Inventory and related property	X	X
	2.6. Property, plant, and equipment	X	X
	2.7. Debt and equity securities	X	X
	2.8. Investments in Government Sponsored Enterprises	X	X
	2.9. ~~Derivative assets~~ (Line inactivated for FY 2013)	X	X
	2.10. Other assets	X	X
	2.11. Total non-Federal assets	X	X
3.	Federal		
	3.1. Fund balance with Treasury (RC 29)	X	X
	3.2. Federal investments (RC 01)	X	X
	3.3. Accounts receivable (RC 22)	X	X
	3.4. Accounts receivable, capital transfers (RC 12)	X	X
	3.5. Interest receivable (RC 02)	X	X
	3.6. Loans receivable (RC 17)	X	X
	3.7. Transfers receivable (RC 27)	X	X
	3.8. Benefit program contributions receivable (RC 21)	X	X
	3.9. Advances to others and prepayments (RC 23)	X	X
	3.10. Other assets (without reciprocals) (RC 29)	X	X
	3.11. Total Federal assets	X	X
4.	**Total Assets**	**X**	**X**
5.	**Liabilities:**		
6.	Non-Federal		
	6.1. Accounts payable	X	X
	6.2. Federal debt securities held by the public	X	X
	6.3. Federal employee and veterans benefits payable	X	X
	6.4. Environmental and disposal liabilities	X	X
	6.5. Benefits due and payable	X	X
	6.6. Loan guarantee liabilities	X	X
	6.7. Liabilities to Government Sponsored Enterprises (for use by Treasury only)	X	X
	6.8. Insurance and guarantee program liabilities	X	X
	6.9. ~~Derivative liabilities~~ (Line inactivated for FY 2013)	X	X
	6.10. Other liabilities	X	X
	6.11. Total non-Federal liabilities	X	X
7.	Federal		
	7.1. Accounts payable (RC 22)	X	X
	7.2. Accounts payable, capital transfers (RC 12)	X	X
	7.3. Federal debt (RC 01)	X	X
	7.4. Interest payable (RC 02)	X	X
	7.5. Loans payable (RC 17)	X	X
	7.6. Transfers payable (RC 27)	X	X
	7.7. Benefit program contributions payable (RC 21)	X	X
	7.8. Advances from others and deferred credits (RC 23)	X	X
	7.9. Liability to the General Fund for custodial and other non-entity assets (RC 29)	X	X
	7.10. Other liabilities (without reciprocals) (RC 29)	X	X
	7.11. Total Federal liabilities	X	X

8. **Total Liabilities**	**X**	**X**
9. **Net Position:**		
9.1 Net position – all other funds	X	X
9.2 Net position – funds from dedicated collections	X	X
10. **Total Net Position**	**X**	**X**
11. **Total Liabilities and Net Position**	**X**	**X**

Reclassified Financial Statement Line Item Descriptions

(Crosswalks mapping the USSGL accounts to each Closing Package line item are located on the USSGL Web site at http://www.fms.treas.gov/ussgl.)

Balance Sheet:

1. Assets - Title

2. Non-Federal - Title

2.1 Cash and Other Monetary Assets
The line item, cash and other monetary assets, is the sum of:

- Treasury operating cash – The sum of Central Summary Accounts 20A1009, "Tax and Loan Note Accounts"; 20A1010, "Federal Reserve Account"; 20A1008, "Term Investment Account"; and 20A1007, "Repurchase Agreement (Repo)."
- Other cash – The sum of collections on hand, not yet deposited within the same accounting period; authorized cash held by agency cashiers at personal risk; funds held by the public that OMB has determined will be included in the budget; cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment; and cash holdings not otherwise classified above.
- International monetary assets – The reserve position in the International Monetary Fund (IMF) and Special Drawing Rights (SDR).
- Gold – The statutory value of gold.
- Domestic monetary assets – The value of all other monetary assets not otherwise listed above.
- Foreign currency – The sum of the U.S. dollar equivalent of foreign government currency.

2.2 Accounts and Taxes Receivable
The line item, accounts and taxes receivable, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court-ordered assessments.
- Amounts of taxes due to agencies that are identifiable, measurable, and legally enforceable. This includes claims to cash or other assets through established assessment processes.
- Related interest receivable.
- Related fines, penalties, and administrative fees receivable.
- An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

The balance of the accounts receivable should be reconciled with the amounts reported on the Treasury report on receivables with an explanation of any material differences.

2.3 Loans Receivable and Mortgage Backed Securities
The line item, loans receivable and mortgage backed securities, consists of:

- The face value of loans and mortgage backed securities outstanding.
- The long-term cost of loans outstanding (including foreclosed property, interest and penalties, and allowance for subsidy cost).

2.4 TARP Direct Loans and Equity Investments (for use by Treasury only)
The line item, Troubled Asset Relief Program direct loans and equity investments, represents the purchase and guarantee of mortgages, mortgage related securities, and other troubled assets held by financial institutions, which consist of:

- Direct loans outstanding.
- Equity interests in banks and other financial institutions.
- Related subsidy cost allowance.
- Assets of systemically significant financial institutions that have been guaranteed by the Federal Government.

2.5 Inventory and Related Property

The line item, inventory and related property, is the sum of:

- Inventory purchases for resale – Inventory purchases that may be held because they are not readily available in the market or because there is more than a remote chance that they will eventually be needed, although not necessarily in the normal course of operations. (SFFAS No. 3, para. 27)
- Inventory held in reserve for future sale – Inventory expected to be sold that is not in the normal course of operations that includes inventory held for future sale, excess inventory, obsolete inventory, and unserviceable inventory.
- Inventory held for repair – The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of it.
- Operating materials and supplies – Tangible personal property to be consumed in normal operations that includes operating materials and supplies held for future use or held in reserve for future use, excess operating materials and supplies, obsolete operating materials and supplies, and unserviceable operating materials and supplies.
- Excess, Obsolete, and Unserviceable Inventory –
    - Excess inventory – Inventory that exceeds the demand expected in the normal course of operations because the amount on hand is more than can be sold in the foreseeable future and that does not meet management's criteria to be held in reserve for future sale.
    - Obsolete inventory – Inventory that is no longer needed due to changes in technology, laws, customs, or operations.
    - Unserviceable inventory – Inventory that is damaged and more economical to dispose of than to repair. (SFFAS No. 3, para. 29)
- Stockpile materials – Strategic and critical materials held for use in national defense, conservation, or national emergencies due to statutory requirements; for example, nuclear materials and oil.
- Stockpile materials held for sale – The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies. Stockpile materials are not held with the intent of selling in the ordinary course of business. (SFFAS No. 3, para. 51)
- Forfeited property – Monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; property acquired by the Government to satisfy a tax liability; or unclaimed and abandoned merchandise. (SFFAS No. 3, para. 68)
- Other related property – Commodities including items of commerce or trade that have an exchange value used to stabilize or support market prices; seized monetary instruments; real property and tangible personal property of others in the actual or constructive possession of the custodial agency; and other property not classified above. (SFFAS No. 3, para. 59)
- An allowance for the estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses.

2.6 Property, Plant, and Equipment

The line item, property, plant, and equipment, is the sum of the net value of:

- Buildings, structures, and facilities (including improvements to land).
- Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles).
- Construction in progress.
- Land and land rights.
- Internal use software.
- Assets under capital lease.
- Leasehold improvements.
- Other assets used to provide goods and services.
- Other property, plant, and equipment.
- Related accumulated depreciation.

2.7 Debt and Equity Securities
The line item, debt and equity securities (non-Federal), is the sum of:

- Securities and investments, not accounted for using Federal accounting requirements.
- Related amortization of discounts and premiums and unrealized gain/loss on investments.

Investments are recorded at the acquisition costs/face values plus or minus the premium or discount on the investment.

2.8 Investments in Government Sponsored Enterprises
The line item, investments in Government Sponsored Enterprises, is the sum of:

- Investments in entities such as Fannie Mae and Freddie Mac.
- Investments in other private entities not accounted for by credit reform.

~~2.9 Derivative Assets~~ (Line inactivated for FY 2013)

2.10 Other Assets
The line item, other assets, is the sum of:

- Advances to others and prepayments.
- Regulatory assets.
- Other assets not included above and not reported on any other line.

2.11 Total Non-Federal Assets
This line is calculated. Equals sum of lines 2.1 through 2.10.

3. Federal - Title

3.1 Fund Balance With Treasury – Corresponds to RC 29
The line item, fund balance with Treasury, is the aggregate amount of funds on deposit with Treasury available to the entity for expenditures and liabilities, excluding seized cash deposited.

3.2 Federal Investments – Corresponds to RC 01
The line item, Federal investments, consists of securities agencies acquire from Treasury and other Federal agencies.

- Nonmarketable par value Treasury securities.
- Market-based Treasury securities.
- Marketable Treasury securities.
- Securities issued by other Federal agencies.
- Related amortization of discounts and premiums.

Investments are recorded at the acquisition cost/face value plus or minus the premium or discount on the investment.

3.3 Accounts Receivable – Corresponds to RC 22
The line item, Federal accounts receivable, consists of claims to cash or other assets based on performance of a service, sale of goods, or court-ordered assessments, net of allowances for loss on accounts receivable. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line within RC 29 (see Appendix 2). This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly Intragovernmental Reporting and Analysis System (IRAS) submissions, which are based on the USSGL crosswalks.

3.4 Accounts Receivable, Capital Transfers – Corresponds to RC 12
The line item, Federal accounts receivable, capital transfers, consists of the amount of capital transfers and contingent capital transfers due from Federal entities to a general fund receipt account.

3.5 Interest Receivable – Corresponds to RC 02
The line item, Federal interest receivable, consists of:

- The sum of interest accrued on interest-bearing securities, outstanding accounts and loans receivables, and other U.S. Government claims against other Federal agencies.
- The amount of financing sources receivable from a fund resulting from a nonexchange transaction.

Do not use this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

3.6 Loans Receivable – Corresponds to RC 17

The line item, Federal loans receivable, is the amount due from agencies for borrowings from Treasury [the Bureau of the Fiscal Service (Fiscal Service) and/or Federal Financing Bank] or other Federal agencies. This line also includes capitalized loan interest receivable on non-credit reform loans. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

3.7 Transfers Receivable – Corresponds to RC 27

The line item, Federal transfers receivable, is the amount of fund transfers, or financing sources, due from Federal agencies. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

3.8 Benefit Program Contributions Receivable – Corresponds to RC 21

The line item, Federal benefit program contributions receivable, is the amount of contributions due from Federal employers and/or covered employees for retirement, health insurance, and life insurance employment benefits but excluding Social Security taxes. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

3.9 Advances to Others and Prepayments – Corresponds to RC 23

The line item, Federal advances to others and prepayments, consists of:

- Payments made to other Federal agencies for the future performance of services, receipt of goods and other assets, and incurrence of expenditures.
- Payments made to other Federal agencies for recurring expenditures that provide future benefit.

Do not use this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

3.10 Other Assets (without reciprocals) – Corresponds to RC 29

The line item, Federal other assets (without reciprocals), consists of other assets (generally estimated amounts) not included above and not included in any other reciprocal account category.

3.11 Total Federal Assets

This line is calculated. Equals sum of lines 3.1 through 3.10.

4. Total Assets

This line is calculated. Equals sum of lines 2.11 and 3.11.

5. Liabilities - Title

6. Non-Federal - Title

6.1 Accounts Payable

The line item, accounts payable, is the sum of:

- Amounts owed to a non-Federal entity for goods and other property ordered and received.
- Services rendered by other than Federal employees.
- Voucher schedule payments transmitted but not yet processed.
- Interest accrued and owed to others.
- Accounts payable for canceled appropriations reported by a department.

6.2 Federal Debt Securities Held by the Public

The line item, Federal debt securities held by the public, is the Federal debt held outside the Government by individuals, corporations, State or local governments, Federal Reserve Banks (FRBs), foreign governments, and central banks, including unamortized premiums and discounts and accrued interest. Accrued interest payable on debt held by the public is unpaid interest accrued on Federal debt securities held by the public as reported by the Fiscal Service in 2012.

6.3 Federal Employee and Veterans Benefits Payable

The line item, Federal employee and veterans benefits payable, is the sum of:

- Pension – The amount recorded by administering agencies for actuarial present value of all future retirement benefits and all pension benefits due and payable at the end of the FY.
- Postretirement health benefits – The amount recorded by administering agencies for actuarial present value of all future health benefits and all benefit premiums payable to carriers at the end of the FY.
- Veterans compensation and burial benefits.
- Life insurance – The amount recorded by administering agencies for actuarial present value of all future life insurance benefits for employees and veterans and all benefit premiums payable to carriers at the end of the FY.
- Federal Employees' Compensation Act (FECA) benefits – The amount of future FECA benefit payments allocated to the employing agencies by the Department of Labor.
- Liability for other benefits – All other retirement and postemployment benefits not listed above.

6.4 Environmental and Disposal Liabilities

The line item, environmental and disposal liabilities, includes cleanup costs from Federal operations known to result in hazardous waste that the Government is required to clean up by Federal, State, or local statutes and/or regulations.

6.5 Benefits Due and Payable

The line item, benefits due and payable, is the sum of:

- Federal Old-Age and Survivors Insurance – The amount of entitlement benefits owed to recipients or medical service providers for the Federal Old-Age and Survivors Insurance Program.
- Federal Hospital Insurance (Medicare Part A) – The amount of entitlement benefits owed to recipients or medical service providers for the Federal Hospital Insurance (Medicare Part A).
- Grants to States for Medicaid – The amount of entitlement benefits owed to recipients or medical service providers for the Grants to States for the Medicaid Program.
- Federal Supplementary Medical Insurance (Medicare Parts B and D) – The amount of entitlement benefits owed to recipients or medical service providers for Federal Supplementary Medical Insurance.
- Federal Disability Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Federal Disability Insurance.
- Supplemental Security Income – The amount of entitlement benefits owed to recipients or medical service providers for supplemental security income.
- Railroad Retirement – The amount of entitlement benefits owed to recipients or medical service providers for Railroad Retirement.
- Unemployment Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Unemployment Insurance.
- All other entitlement benefits due and payable – The amount of entitlement benefits owed to recipients or medical service providers for all other programs not listed above.

6.6 Loan Guarantee Liabilities

The line item, loan guarantee liabilities, is the sum of:

- For post-1991 loan guarantees, the present value of the estimated net cashflows to be paid as a result of loan guarantees.
- For pre-1992 loan guarantees, the amount of known and estimated losses to be payable.

6.7 Liabilities to Government Sponsored Enterprises (for use by Treasury only)
The line item, liabilities to Government Sponsored Enterprises, represents the liability for senior preferred stock purchase agreements with GSEs.

6.8 Insurance and Guarantee Program Liabilities
The line item, insurance and guarantee program liabilities, consists of Federal programs that provide protection to individuals or entities against specified risks. These funds are commonly held in revolving funds with the Federal Government, and losses sustained by participants are paid from these funds. Many of these programs receive appropriations to pay excess claims and/or have authority to borrow from the Treasury.

Include bank deposit insurance; guarantees of pension benefits; life and medical insurance; and insurance against damage to property caused by perils, risk of war, and insolvency. Insurance programs do not include social insurance, loan guarantee programs, and programs designed to benefit only current, former, and dependents of Federal employees.

~~6.9 Derivative Liabilities~~ (Line inactivated for FY 2013)

6.10 Other Liabilities
The line item, other liabilities, is divided into five main categories that do not include any liabilities that should be reported in lines 6.1 through 6.8. The main categories of the line item, other liabilities, and their individual components are:

Unearned revenue and assets held for others:
The Department of Energy's (DOE's) unearned fees for nuclear waste disposal and other unearned revenue
- Deferred revenue – Revenue received but not yet earned, such as payments received in advance from outside sources for future delivery of products or services.
- Nuclear Waste Fund.

Assets held on behalf of others
- Custodial liabilities – Deposits held and maintained by the Government on behalf of a third party.
- Advances and prepayments – Amounts received in advance for future delivery of goods or services.
- Deposit funds – Funds deposited in clearing accounts and suspense accounts that await disposition or reclassification.

Employee-related liabilities:
Accrued Federal employees wage and benefits
- Accrued wages and benefits – Consist of the estimated liability for civilian and military salaries and wages, funded annual leave, and employee benefits earned but unpaid.
- Accrued annual leave.

Selected DOE contractors' and D.C. employees' pension benefits
- D.C. pension liability.
- DOE contractor's pension and postretirement liability.

Subsidies and grants:
- Farm and other subsidies.
- Grant payments due to State and local governments and others.

International monetary liabilities and gold certificates:
- Gold certificates – Monetized portions of gold and certificates deposited in FRBs.
- Exchange Stabilization Fund – Includes SDRs, certificates issued to the FRBs, and allocations from the IMF.

Miscellaneous liabilities:
- Legal and other contingencies (including contract holdbacks).
- Bonneville Power Administration non-Federal power projects and capital lease liabilities, and disposal liabilities.

Other miscellaneous liabilities:

- Other debt – Government obligations, whether secured or unsecured, not included in public debt.
- Other employee and actuarial liabilities – All employee related liabilities not reported on the "Accrued wages and benefits" and "Accrued annual leave" line items.
- Other miscellaneous liabilities – All other liabilities that cannot be classified to any other lines above.

6.11 Total Non-Federal Liabilities
This line is calculated. Equals sum of lines 6.1 through 6.10.

7. Federal - Title

7.1 Accounts Payable – Corresponds to RC 22
The line item, Federal accounts payable, is the sum of:

- Amounts owed to another Federal entity for services rendered; goods and other property ordered and received.
- Voucher schedule payments transmitted but not yet processed.
- Amounts withheld from grantees or contractors pending completion of related contracts.
- Subsidy payable to the financing account and liability for subsidy related to undisbursed loans.
- Other Federal liabilities not otherwise classified.

Do not use this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line within RC 29 (see Appendix 2). This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.2 Accounts Payable, Capital Transfers – Corresponds to RC 12
The line item, Federal accounts payable, capital transfers, consists of the amount recognized as a result of past events where a capital transfer and contingent capital transfer to a general fund receipt account is probable and measureable. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.3 Federal Debt – Corresponds to RC 01
The line item, Federal debt, is the amount of debt issued by Treasury (Treasury securities) or by other agencies (agency securities/participation certificates) to Federal agencies. Also included in this line item are related unamortized premiums and discounts. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.4 Interest Payable – Corresponds to RC 02
The line item, Federal interest payable, is the amount of interest incurred but unpaid as of the reporting date. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.5 Loans Payable – Corresponds to RC 17
The line item, Federal loans payable, is the amount owed to agencies for borrowings from Treasury (the Fiscal Service and/or the Federal Financing Bank) or other agencies. This line also includes **capitalized loan interest payable** on non-credit reform loans. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.6 Transfers Payable – Corresponds to RC 27
The line item, Federal transfers payable, is the amount of fund transfers or financing sources due to other Federal agencies. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package

Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.7 Benefit Program Contributions Payable – Corresponds to RC 21
The line item, benefit program contribution payable, is the amount of the employer portion of benefit contributions including retirement, health, and life insurance. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.8 Advances From Others and Deferred Credits – Corresponds to RC 23
The line item, Federal advances from others and deferred credits, consists of:

- Liabilities related to payments received from other Federal agencies for the cost of goods and services to be provided sometime in the future.

Do not use this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.9 Liability to the General Fund for Custodial and Other Non-Entity Assets – Corresponds to RC 29
The line item, liability to the General Fund for custodial and other non-entity assets, consists of:

- The amount of custodial revenue yet to be transferred to the General Fund.
- The amount of custodial non-entity assets held in a general fund receipt account for transfer to the General Fund.

7.10 Other Liabilities (without reciprocals) – Corresponds to RC 29
The line item, Federal other liabilities (without reciprocals), consists of other liabilities not included above and not included in any other reciprocal account category.

7.11 Total Federal Liabilities
This line is calculated. Equals sum of lines 7.1 through 7.10.

8.0 Total Liabilities
This line is calculated. Equals sum of lines 6.11 and 7.11.

9. Net Position – Title

9.1 Net Position – All Other Funds
The line item, net position –all other funds, is the sum of:

- Unexpended appropriations – The total amount of all appropriations not yet expended, excluding funds from dedicated collections.
- Cumulative results of operations – The net difference since inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains, excluding funds from dedicated collections.

9.2 Net Position – Funds From Dedicated Collections
The line item, net position –from dedicated collections, is the sum of:

- Unexpended appropriations – The total amount of all appropriations not yet expended for funds from dedicated collections only.
- Cumulative results of operations – The net difference since inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains, for funds from dedicated collections only.

10. Total Net Position
This line is calculated. Equals sum of lines 9.1 and 9.2.

11. Total Liabilities and Net Position
This line is calculated. Equals sum of lines 8 and 10.

Reclassified Statement of Net Cost
for the Years Ended September 30, 2013, and 2012

		FY 2013	FY 2012
1.	**Gross Cost:**		
2.	Non-Federal gross cost	X	X
3.	Interest on debt held by the public	X	X
4.	Gains/losses from changes in actuarial assumptions	X	X
5.	Total non-Federal gross cost	X	X
6.	Federal Gross Cost		
	6.1. Benefit program costs (RC 26)	X	X
	6.2. Imputed costs (RC 25)	X	X
	6.3. Buy/sell costs (RC 24)	X	X
	6.4 Federal securities interest expense (RC 03)	X	X
	6.5 Borrowing and other interest expense (RC 05)	X	X
	6.6 Borrowing losses (RC 06)	X	X
	6.7 Other expenses (without reciprocals) (RC 29)	X	X
7.	**Total Federal Gross Cost**	**X**	**X**
8.	Department Total Gross Cost	**X**	**X**
9.	**Earned Revenue:**		
10.	Non-Federal earned revenue	**X**	**X**
11.	Federal Earned Revenue		
	11.1. Benefit program revenue (exchange) (RC 26)	X	X
	11.2. Buy/sell revenue (RC 24)	X	X
	11.3. Federal securities interest revenue (exchange) (RC 03)	X	X
	11.4. Borrowing and other interest revenue (exchange) (RC 05)	X	X
	11.5. Borrowing gains (RC 06)	X	X
	11.6. Other revenue (without reciprocals) (RC 29)	X	X
12.	**Total Federal Earned Revenue**	**X**	**X**
13.	Department Total Earned Revenue	**X**	**X**
14.	**Net Cost of Operations**	X	X

Statement of Net Cost:

1. Gross Cost – Title

2. Non-Federal Gross Cost
The line item, non-Federal gross cost, is the full cost of all programs and/or agencies of a department/agency resulting from transactions with the public, excluding gains/losses from changes in actuarial assumptions and interest on publicly held debt and including the amounts paid for buyback losses.

3. Interest on Debt Held by the Public
The line item, interest on debt held by the public, is the amount of interest expense incurred by the agency during the current FY on publicly held debt.

4. Gains/Losses From Changes in Actuarial Assumptions
The line item, gains/losses from changes in actuarial assumptions, is the gain/loss due to changes in actuarial assumptions used to calculate the liabilities related to pensions, other retirement benefits, and other postemployment benefits. Note that gains/losses from experience are not on this line.

Note: The line item, gains/losses from changes in actuarial assumptions, should equal the sum of actuarial (gains)/losses (from assumption changes) amounts reported in Appendix 3, Note 11, "Other Notes Info" tab, Section A (line 8), Section C (line 7), Section E (line 6), and Section G (line 5), as applicable.

5. Total Non-Federal Gross Cost
This line is calculated. Equals sum of lines 2 through 4.

6. Federal Gross Cost – Title

6.1 Benefit Program Costs – Corresponds to RC 26
The line item, Federal benefit program costs, is comprised of funded and unfunded benefit program costs related to exchange transactions for the following employee benefit programs. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

Funded benefit program costs – employment benefit programs consist of the following:
- Retirement, life insurance, and health insurance.
- Voluntary Separation Incentive Payment (VSIP).
- FECA.
- Unemployment for Federal employees.
- Social Security (old age, survivors, and disability insurance).
- Medicare (Hospital Insurance, Part A).

Unfunded benefit program costs – employment benefit programs consist of the following:
- FECA.
- Unemployment for Federal employees.

6.2 Imputed Costs – Corresponds to RC 25
The line item, Federal imputed costs, is the amount of costs incurred by an agency that is subsidized by other Federal agencies. The receiving agency recording an imputed cost also would record an imputed financing source equal to the imputed cost. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.3 Buy/Sell Costs – Corresponds to RC 24
The line item, Federal buy/sell costs, is the amount of costs and expenses related to acquiring goods and services from other Federal agencies. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.4 Federal Securities Interest Expense – Corresponds to RC 03
The line item, Federal securities interest expense, is the amount of Treasury's expense related to the interest agencies earn on their investments in Federal securities. In addition, unrealized and realized losses are recognized in RC 03. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.5 Borrowing and Other Interest Expense – Corresponds to RC 05
The line item, Federal borrowing and other interest expense, is the amount of a Federal entity's actual or expected cash outflows for interest on borrowings from Treasury (the Fiscal Service and/or Federal Financing Bank) or interest not included in any other reciprocal account category. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.6 Borrowing Losses – Corresponds to RC 06
The line item, Federal borrowing losses, is the amount of the losses attributed to an early disposition of a Federal Financing Bank loan, in addition to other losses, except those related to investments. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.7 Other Expenses (without reciprocals) (RC 29)
The line item, Federal other expenses (without reciprocals), is comprised of all expenses that are identified with trading partner code 9900, the General Fund, and not included in any other reciprocal category.

7. Total Federal Gross Cost
This line is calculated. Equals sum of lines 6.1 through 6.7.

8. Department Total Gross Cost
The line item, department total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency. This line is calculated. Equals sum of lines 5 and 7.

9. Earned Revenue – Title

10. Non-Federal Earned Revenue
The line item, non-Federal earned revenue, is the amount of all exchange revenue generated through transactions with the public.

11. Federal Earned Revenue – Title

11.1 Benefit Program Revenue (exchange) – Corresponds to RC 26
The line item, Federal benefit program revenue, is the amount of revenue received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs, net of contra revenue for benefit program revenue. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial

Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

11.2 Buy/Sell Revenue – Corresponds to RC 24
The line item, Federal buy/sell revenue (exchange revenue), is the amount of revenue earned from the sale of goods and services to another Federal agency for a price (earned revenue), net of contra revenue for goods sold and contra revenue for service provided. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

11.3 Federal Securities Interest Revenue (exchange) – Corresponds to RC 03
The line item, Federal securities interest revenue, is the amount of interest revenue (exchange revenue) earned by an agency on its investments in Federal securities, net of contra revenue for interest revenue. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

11.4 Borrowing and Other Interest Revenue (exchange) – Corresponds to RC 05
The line item, Federal borrowing and other interest revenue, is the amount of interest revenue earned by Treasury (the Fiscal Service and/or Federal Financing Bank) on loans made to other Federal agencies and interest revenue not included in any other reciprocal account category, net of contra revenue for other revenue. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

11.5 Borrowing Gains – Corresponds to RC 06
The line item, Federal borrowing gains, is the amount of gains attributed to an early disposition of a Federal Financing Bank loan in addition to other gains, except those relating to investments. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

11.6 Other Revenue (without reciprocals) – Corresponds to RC 29
The line item, Federal other revenue (without reciprocals), is comprised of revenue not included above and not included in any other reciprocal account category.

12. Total Federal Earned Revenue
This line is calculated. Equals sum of 11.1 through 11.6.

13. Department Total Earned Revenue
All exchange revenue generated through transactions with the Federal Government and the public. This line is calculated. Equals sum of lines 10 and 12.

14. Net Cost of Operations
This line is calculated. Equals the total of line 8 minus line 13.

Reclassified Statement of Changes in Net Position
for the Years Ended September 30, 2013, and 2012

		FY 2013	FY 2012
1.	**Beginning net position balance**	X	X
2.	Non-Federal prior-period adjustments		
2.1	Change in accounting principles	X	X
2.2	Corrections of errors – Non-Federal	X	X
2.3	Corrections of errors – years preceding the prior year – Non-Federal	X	X
3.	Federal prior-period adjustments		
3.1	Change in accounting principles (RC 29)	X	X
3.2	Corrections of errors - Federal (RC 29)	X	X
3.3	Corrections of errors – years preceding the prior year - Federal (RC 29)	X	X
4.	Adjusted beginning net position balance	X	X
5.	**Non-Federal Nonexchange Revenue:**		
5.1.	Individual income tax and tax withholdings (for use by Treasury only)	X	X
5.2.	Corporation income taxes (for use by Treasury only)	X	X
5.3.	Unemployment taxes	X	X
5.4.	Excise taxes	X	X
5.5.	Estate and gift taxes	X	X
5.6.	Customs duties	X	X
5.7.	Other taxes and receipts	X	X
5.8.	Miscellaneous earned revenue	X	X
5.9.	Total non-Federal nonexchange revenue	X	X
6.	**Federal Nonexchange Revenue:**		
6.1.	Federal securities interest revenue (nonexchange) (RC 03)	X	X
6.2.	Borrowings and other interest revenue (nonexchange) (RC 05)	X	X
6.3.	Benefit program revenue (nonexchange) (RC 26)	X	X
6.4.	Other taxes and receipts (RC 29)	X	X
6.5.	Total Federal nonexchange revenue	X	X
7.	**Budgetary Financing Sources:**		
7.1.	Appropriations received as adjusted (rescissions and other adjustments) (RC 29)	X	X
7.2.	Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)	X	X
7.3.	Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)	X	X
7.4	Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)	X	X
7.5	Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)	X	X
7.6	Expenditure transfers-in of financing sources (RC 09)	X	X
7.7	Expenditure transfers-out of financing sources (RC 09)	X	X
7.8	Nonexpenditure transfer-in of financing sources – capital transfers (RC 11)	X	X

7.9 Nonexpenditure transfers-out of financing sources-capital transfers (RC 11)	X	X
7.10 Collections for others transferred to the General Fund (RC 29)	X	X
7.11 Accrual for amounts to be collected for others and transferred to the General Fund (RC 29)	X	X
7.12 Other budgetary financing sources (RC 29)	X	X
7.13 Total budgetary financing sources	X	X
8. **Other Financing Sources:**		
8.1. Transfers-in without reimbursement (RC 18)	X	X
8.2. Transfers-out without reimbursement (RC 18)	X	X
8.3. Imputed financing sources (RC 25)	X	X
8.4. Non-entity collections transferred to the General Fund (RC 29)	X	X
8.5. Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 29)	X	X
8.6. Other non-budgetary financing sources (RC 29)	X	X
8.7. Total other financing sources	X	X
9. **Net Cost of Operations**	X	X
10. **Ending Net Position Balance**	**X**	**X**

Statement of Changes in Net Position:

1. Beginning Net Position Balance
Beginning net position balance includes the cumulative results of operations and cumulative unexpended appropriation balance as of the beginning of the FY. The current period's beginning net position is always equal to the prior period's ending net position, as published in the prior year.

2. Non-Federal Prior-Period Adjustments – Title

2.1 Change in Accounting Principles
This line represents the non-Federal prior-period adjustments (not restated) from an accounting principle change, resulting from transactions with the public, that are accounted for as either debits or credits to net position.

2.2 Corrections of Errors – Non-Federal
This line represents the non-Federal prior-period adjustments from error corrections, resulting from transactions with the public, that are accounted for as either debits or credits to net position. Note: Agencies that enter data on this line also must complete the Prior-Period Adjustments Note.

2.3 Corrections of Errors – Years Preceding the Prior Year – Non-Federal
This line represents the non-Federal prior-period adjustments from error corrections, resulting from transactions with the public for years preceding the prior year, that are accounted for as either debits or credits to the net position. Note: Agencies that enter data on this line also must complete the Prior-Period Adjustments Note.

3. Federal Prior-Period Adjustments – Title

3.1 Change in Accounting Principles – Corresponds to RC 29
This line represents the Federal prior-period adjustments (not restated) from an accounting principle change, resulting from transactions with other Federal entities, that are accounted for as either debits or credits to net position.

3.2 Corrections of Errors – Federal – Corresponds to RC 29
This line represents the Federal prior-period adjustments from error corrections, resulting from transactions with other Federal entities, that are accounted for as either debits or credits to net position. Note: Agencies that enter data on this line also must complete the Prior-Period Adjustments Note.

3.3 Corrections of Errors – Years Preceding the Prior Year – Federal – Corresponds to RC 29
This line represents the Federal prior-period adjustments from error corrections, resulting from transactions with other Federal entities for years preceding the prior year, that are accounted for as either debits or credits to the net position. Note: Agencies that enter data on this line also must complete the Prior-Period Adjustments Note.

4. Adjusted Beginning Net Position Balance
This line is calculated. For current year, equals sum of lines 1, 2.1, 2.2, 3.1, and 3.2. For prior year, equals sum of lines 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.

5. Non-Federal Nonexchange Revenue – Title

5.1 Individual Income Tax and Tax Withholdings (for use by Treasury only)
The line item, individual income tax and tax withholdings (non-Federal), includes the following:

- Individual income tax and tax withholdings collected.
- Individual income tax and tax withholdings accrual adjustment.
- Individual income tax and tax withholdings contra revenue for taxes.
- Individual income tax and tax withholdings refunds.

Note: Line 5.1 must be equal to the sum of the Individual Income Tax Withholdings lines in Sections A and C in Note 16 for the current year. Additionally, line 5.1 must be equal to the sum of the Individual Tax Withholdings lines in Sections B and D in Note 16 for the prior year.

5.2 Corporation Income Taxes (for use by Treasury only)
The line item, corporation income taxes (non-Federal), includes the following:

- Corporation income taxes collected.
- Corporation income taxes accrual adjustment.
- Corporation income taxes contra revenue for taxes.
- Corporation income taxes refunds.

Note: Line 5.2 must be equal to the sum of the Corporation Income Taxes lines in Sections A and C in Note 16 for the current year. Additionally, line 5.2 must be equal to the sum of the Corporation Income Taxes lines in Sections B and D in Note 16 for the prior year.

5.3 Unemployment Taxes
The line item, unemployment taxes (non-Federal), includes the following:

- Unemployment taxes collected.
- Unemployment taxes accrual adjustment.
- Unemployment taxes contra revenue for taxes.
- Unemployment taxes refunds.

Note: Line 5.3 must be equal to the sum of the Unemployment Taxes lines in Sections A and C in Note 16 for the current year. Additionally, line 5.3 must be equal to the sum of the Unemployment Taxes lines in Sections B and D in Note 16 for the prior year.

5.4 Excise Taxes
The line item, excise taxes (non-Federal), includes the following:

- Excise taxes collected.
- Excise taxes accrual adjustment.
- Excise taxes contra revenue for taxes.
- Excise taxes refunds.

Note: Line 5.4 must be equal to the sum of the Excise Taxes lines in Sections A and C in Note 16 for the current year. Additionally, line 5.4 must be equal to the sum of the Excise Taxes lines in Sections B and D in Note 16 for the prior year.

5.5 Estate and Gift Taxes
The line item, estate and gift taxes (non-Federal), includes the following:

- Estate and gift taxes collected.
- Estate and gift taxes accrual adjustment.
- Estate and gift taxes contra revenue for taxes.
- Estate and gift taxes refunds.

Note: Line 5.5 must be equal to the sum of the Estate and Gift Taxes lines in Sections A and C in Note 16 for the current year. Additionally, line 5.5 must be equal to the sum of the Estate and Gift Taxes lines in Sections B and D in Note 16 for the prior year.

5.6 Customs Duties
The line item, customs duties (non-Federal), includes the following:

- Customs duties collected.
- Customs duties accrual adjustment.
- Customs duties contra revenue.
- Customs duties refunds.

Note: Line 5.6 must be equal to the sum of the Customs Duties lines in Sections A and C in Note 16 for the current year. Additionally, line 5.6 must be equal to the sum of the Customs Duties lines in Sections B and D in Note 16 for the prior year.

5.7 Other Taxes and Receipts
The line item, other taxes and receipts, is predominantly non-Federal nonexchange revenue. However, it also includes gains and losses, seigniorage, and other receipts that are not included in specific tax lines above and not included in miscellaneous earned revenue below.

5.8 Miscellaneous Earned Revenue
The line item, miscellaneous earned revenue, is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods). According to SFFAS No. 7, paragraph 45, such revenue collections occur only under exceptional circumstances. Examples of the items to be included in this line are the receipts from the spectrum auction or the receipts from the Outer Continental Shelf.

5.9 Total Non-Federal Nonexchange Revenue
This line is calculated. Equals sum of lines 5.1 through 5.8.

6. Federal Nonexchange Revenue – Title

6.1 Federal Securities Interest Revenue (nonexchange) – Corresponds to RC 03
The line item, Federal securities interest revenue, is the amount of interest revenue (classified as nonexchange revenue) earned by an agency on its investments in Federal securities. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.2 Borrowings and Other Interest Revenue (nonexchange) – Corresponds to RC 05
The line item, Federal borrowings and other interest revenue, is the amount of interest revenue earned by Treasury (the Fiscal Service and/or Federal Financing Bank) on loans made to other Federal agencies in addition to nonexchange borrowing gains/losses. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.3 Benefit Program Revenue (nonexchange) – Corresponds to RC 26
The line item, Federal benefit program revenue, is the amount of nonexchange revenue received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

6.4 Other Taxes and Receipts – Corresponds to RC 29
The line item, Federal other taxes and receipts, is the amount of nonexchange revenue (taxes and fees, contra accounts, and tax refunds) not included in any other reciprocal category.

6.5 Total Federal Nonexchange Revenue
This line is calculated. Equals sum of lines 6.1 through 6.4.

7. Budgetary Financing Sources – Title

7.1 Appropriations Received as Adjusted (rescissions and other adjustments) – Corresponds to RC 29
The line item, appropriations received as adjusted, is the amount of new appropriations received during the reporting period adjusted by rescissions and other adjustments to appropriations.

7.2 Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In – Corresponds to RC 07
The line item, appropriation of unavailable special or trust fund receipts transfers-in, is the amount of unavailable receipts and deposits appropriated by a warrant to move the funds into an expenditure account. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.3 Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out – Corresponds to RC 07
The line item, appropriation of unavailable special or trust fund receipts transfers-out, is the amount of unavailable receipts and deposits appropriated by a warrant to move the funds out of a receipt account. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.4 Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources – Corresponds to RC 08
The line item, nonexpenditure transfers-in of unexpended appropriations and financing sources, is the amount of nonexpenditure transfers, except capital transfers and reappropriations, between two expenditure accounts. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.5 Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources – Corresponds to RC 08
The line item, nonexpenditure transfers-out of unexpended appropriations and financing sources, is the amount of nonexpenditure transfers, except capital transfers and reappropriations, between two expenditure accounts. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.6 Expenditure Transfers-In of Financing Sources – Corresponds to RC 09
The line item, expenditure transfers-in of financing sources, is the amount of transfers into other fund types from a trust fund. Common examples are between agency general funds and trust funds. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.7 Expenditure Transfers-Out of Financing Sources – Corresponds to RC 09
The line item, expenditure transfers-out of financing sources, is the amount of transfers out from agency trust funds and other fund types. Common examples are between agency general funds and trust funds. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.8 Nonexpenditure Transfers-In of Financing Sources – Capital Transfers – Corresponds to RC 11
The line item, nonexpenditure transfers-in of financing sources – capital transfers, is the amount of financing sources representing funds transferred in, or to be transferred in, occurring as a result of nonexchange, nonexpenditure capital transfer to a general fund receipt account. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.9 Nonexpenditure Transfers-Out of Financing Sources – Capital Transfers – Corresponds to RC 11
The line item, nonexpenditure transfers-out of financing sources – capital transfers, is the amount of financing sources representing funds transferred out, or to be transferred out, occurring as a result of nonexchange, nonexpenditure capital transfer to a general fund receipt account. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

7.10 Collections for Others Transferred to the General Fund – Corresponds to RC 29
The line item, collections for others transferred to the General Fund, is the amount of custodial revenue collected by an entity and transferred to the General Fund.

7.11 Accrual for Amounts to be Collected for Others and Transferred to the General Fund – Corresponds to RC 29
The line item, accrual for amounts to be collected for others and transferred to the General Fund, is the amount of accrued revenue to be collected by an entity and transferred to the General Fund.

7.12 Other Budgetary Financing Sources – Corresponds to RC 29
The line item, other budgetary financing sources, is comprised of all the other budgetary financing sources not included above. The following are Federal other budgetary financing sources:

- Other financing sources (Federal).
- Adjustment of appropriations used.
- Distribution of income – dividend (Federal and nonexchange).
- Penalties, fines, and administrative fees revenue.
- Contra revenue for penalties, fines, and administrative fees revenue.
- Unexpended appropriations – used and expended appropriations.

7.13 Total Budgetary Financing Sources
This line is calculated. Equals sum of lines 7.1 through 7.12.

8. Other Financing Sources

8.1 Transfers-In Without Reimbursement – Corresponds to RC 18
The line item, transfers-in without reimbursement, is the amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in without reimbursement. The amount of the asset is recorded at book value as of the transfer date. This line also includes the amount of financing sources transferred in, or to be transferred in, to an account such as a general fund receipt account or clearing account where the transfer has no budgetary impact. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

8.2 Transfers-Out Without Reimbursement – Corresponds to RC 18
The line item, transfers-out without reimbursement, is the amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out without reimbursement. The amount of the asset is recorded at book value as of the transfer date. This line also includes the amount of financing sources transferred out, or to be transferred

out, to an account such as a general fund receipt account or clearing account where the transfer has no budgetary impact. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line. This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

8.3 Imputed Financing Sources – Corresponds to RC 25
The line item, imputed financing sources, is the amount of costs absorbed by other Federal agencies that are inflows of resources that increase results of operations and offset imputed costs (subsidized costs). Imputed financing sources are recorded by receiving agencies in an amount equal to the imputed cost they record. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to the appropriate Closing Package Financial Statement line This requirement relates to yearend Closing Package reporting and, therefore, does not impact agencies' quarterly IRAS submissions, which are based on the USSGL crosswalks.

8.4 Non-Entity Collections Transferred to the General Fund – Corresponds to RC 29
The line item, non-entity collections transferred to the General Fund, is the amount of non-entity revenue collected by an entity, not reported on the agency's Statement of Custodial Activity or note, and transferred to the General Fund.

8.5 Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund – Corresponds to RC 29
The line item, accrual of non-entity amounts to be collected and transferred to the General Fund, is the amount of accrued non-entity revenue to be collected by an entity, not reported on the agency's Statement of Custodial Activity or note, and transferred to the General Fund.

8.6 Other Non-Budgetary Financing Sources – Corresponds to RC 29
The line item, other non-budgetary financing sources, consists of:

- Adjustments to financing sources for a downward reestimate of subsidy expense.
- Offset to amounts collected and/or to be collected for another entity.

8.7 Total Other Financing Sources
This line is calculated. Equals sum of lines 8.1 through 8.6.

9. Net Cost of Operations
Net cost of operations is fed directly from the Statement of Net Cost, line 14.

10. Ending Net Position Balance
This line is calculated. Equals sum of lines 4 , 5.9, 6.5, 7.13, 8.7, and 9.

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Balance Sheet

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
F	Fund Balance With Treasury	(6,766,494)	F	Fund Balance With Treasury	6,766,494	0
F	Investments	(17,083)	F	Federal Investments	17,083	0
F	Accounts Receivable, Net	(35,285)	F	Accounts Receivable	28,341	
			F	Transfers Receivable	4,324	
			F	Benefit Program Contributions Receivable	2,620	0
F	Loans Receivable, Net	(18,259)	F	Loans Receivable, Net	18,259	0
F	Other Assets	(21,274)	F	Advances to Others and Prepayments	21,000	
			F	Other Assets (without reciprocals)	274	0
N	Cash and Other Monetary Assets	(208,000)	N	Cash and Other Monetary Assets	208,000	0
N	Investments	(973,000)	N	Securities and Investments	973,000	0
N	Accounts Receivable, Net	(8,002)	N	Accounts and Taxes Receivable	8,972	
	Taxes Receivable, Net	(970)				0

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Balance Sheet (Cont.)

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
N	Loans Receivable and Related Foreclosed Property, Net	(3,502,453)	N	Loans Receivable and Mortgaged Backed Securities	3,502,453	0
N	Inventory and Related Property, Net	(2,000,064)	N	Inventory and Related Property	2,000,064	0
N	General Property, Plant, and Equipment, Net	(34,000,293)	N	Property, Plant, and Equipment	34,000,293	0
N	Other Assets	(44,907)	N	Other Assets	44,907	0
F	Accounts Payable	181,244	F	Accounts Payable	(181,004)	
			F	Transfers Payable	(240)	0
F	Debt	20,302,098	F	Federal Debt	(28,002,001)	
			F	Loans Payable	300,090	
F	Other Liabilities	232,713	F	Other Liabilities (without reciprocals)	(230,003)	
			F	Advances from Others and Deferred Credits	(2,010)	
			F	Benefit Program Contributions Payable	(700)	0
N	Accounts Payable	2,326,774	N	Accounts Payable	(2,326,774)	0

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Balance Sheet (Cont.)

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
N	Loan Guarantee Liability	18,432	N	Loan Guarantee Liabilities	(18,432)	0
N	Debt Held by the Public	7,996,184	N	Federal Debt Securities Held by the Public	(7,996,184)	0
N	Federal Employee and Veteran Benefits	45,384	N	Federal Employee and Veteran Benefits Payable	(45,384)	0
N	Environmental and Disposal Liabilities	1,270,312	N	Environmental and Disposal Liabilities	(1,270,312)	0
N	Benefits Due and Payable	1,625	N	Benefits Due and Payable	(1,625)	0
N	Other Liabilities	418,480	N	Accounts Payable	(45,930)	
			N	Federal Employee and Veteran Benefits Payable	(67,280)	
			N	Insurance Programs	(480)	
			N	Other Liabilities	(304,790)	0
B	Unexpended Appropriations – Funds from Dedicated Collections	1,170,945	B	Net Position – Funds from Dedicated Collections	(1,170,945)	0
B	Unexpended Appropriations – All Other Funds	2,732,200	B	Net Position – All Other Funds	(2,732,200)	0

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Balance Sheet (Cont.)

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
B	Cumulative Results of Operations – Funds from Dedicated Collections	10,727,801	B	Net Position – Funds from Dedicated Collections	(10,727,801)	0
B	Cumulative Results of Operations – All Other Funds	25,031,537	B	Net Position – All Other Funds	(25,031,537)	0

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Statement of Net Cost

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
B	Total Gross Cost	(15,068,551)	N	Non-Federal Gross Cost	13,403,448	
			F	Imputed Costs	212,434	
			F	Buy/Sell Costs	1,452,669	0
B	Total Earned Revenue	730,880	N	Non-Federal Earned Revenue	(58,528)	
			F	Buy/Sell Revenue	(601,268)	
			F	Other Revenue (without reciprocals)	(71,084)	0

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Statement of Changes in Net Position

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
B	Beginning Balance	39,211,284	B	Beginning Net Position	(39,211,284)	0
B	Changes in Accounting Principle	2,849,284	F	Federal Prior-Period Adjustments – Changes in Accounting Principles	(1,654,815)	
			N	Non-Federal Prior-Period Adjustments – Changes in Accounting Principles	(1,194,469)	0
B	Corrections of Errors	(1,625,084)	F	Federal Prior-Period Adjustments – Corrections of Errors	1,025,321	
			N	Non-Federal Prior-Period Adjustments – Corrections of Errors	499,563	
			N	Non-Federal Prior-Period Adjustments – Corrections of Errors – Years Preceding the Prior-Year (Use this line for prior-year reporting only.)	100,200	0
F	Appropriations Received	13,999,237	F	Appropriations Received as Adjusted (rescissions and other adjustments)	(14,902,826)	
F	Other Adjustments (rescissions, etc.)	903,589				0
B	Appropriations Used	14,282,068	F	Other Budgetary Financing Sources	(14,282,068)	0

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Statement of Changes in Net Position (Cont.)

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
F	Appropriations Transferred In/Out	(248,204)	F	Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources	432,285	
			F	Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources	(184,081)	0
B	Nonexchange Revenue	1,397	N	Other Taxes and Receipts	(375)	
			F	Other Taxes and Receipts	(993)	
			N	Other Taxes and Receipts	(3)	
			N	Miscellaneous Earned Revenue	(8)	
			F	Federal Securities Interest Revenue	(12)	
			F	Borrowings and Other Interest Revenue	(2)	
			F	Benefit Program Revenue (non-exchange)	(3)	
			F	Other Taxes and Receipts	(1)	0
N	Donations and Forfeitures of Cash and Cash Equivalents	3	N	Other Taxes and Receipts	(3)	0
F	Budgetary Financing Sources: Transfers-In/Out Without Reimbursement	(271,555)	F	Expenditure Transfers-In of Financing Sources	(302,574)	
			F	Expenditure Transfers-Out of Financing Sources	586,975	

U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Statement of Changes in Net Position (Cont.)

Debit/(Credit)

F/N/B	Agency Line Item	Agency Amount	F/N/B	Closing Package Line Item	Reclassified Amount	Variance
			F	Appropriation of Unavailable Special or Trust Fund Receipts – Transfers-In	(24,582)	
			F	Appropriation of Unavailable Special or Trust Fund Receipts – Transfers-Out	35,256	
			F	Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources	(52,485)	
			F	Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources	28,965	0
F	Imputed Financing	212,434	F	Imputed Financing Source	(212,434)	0

U.S. Department of the Treasury
Bureau of the Fiscal Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2013

Statement: Statement of Changes in Net Position – Agency Custodial Activity

Debit/(Credit)

F/N	Agency Line Item	Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance
N	Individual Income and FICA/SECA Taxes	(284,401)	N	Individual Income Tax and Tax Withholdings	284,401	0

Governmentwide Financial Report System FR Notes and Instructions

Agencies are required to submit FR Notes based on amounts shown in the reclassified non-Federal line items on the Closing Package Balance Sheet. Additional notes are required based on disclosure standards (for example, commitments and contingencies). The requirements of generally accepted accounting principles (GAAP) are referenced in this document. This is not a substitute for reading the literature that created the requirements.

This appendix is arranged in the same general format as the Governmentwide Financial Report System (GFRS). Data has been marked to agree with the GFRS tab that agencies use to access information to assist them in completing the FR Notes module. **Agencies must enter an explanation for any changes between current FY and prior FY amounts that are greater than a Treasury predetermined threshold on the "Threshold" tab of the Notes module. The information entered on the "Threshold" tab does not require audit coverage; each question is marked "unaudited" in GFRS.**

The FR Notes are directly linked to the amounts that have been reclassified and not necessarily to the notes in the agencies' audited financial statements. Thus, agencies must enter a reference to their agency financial statement notes. This reference should be at the level of detail that is necessary to crosswalk from the specific line items and other key information in the FR Notes module to the notes in the agencies' financial statements (for example, note number, page number, and/or agency worksheet).

The "Line Item Notes" tab ties the data back to an individual Closing Package line item. The "Other Notes Info" tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a note or to an agency. Each FR Note can have up to four tabs that require data input:

- Tab 1 title, "Line Item Notes" – Amount directly linked to a reclassified Balance Sheet line.
- Tab 2 title, "Other Notes Info" – Numerical information related to the note or that ties into the "Line Item Notes" tab.
- Tab 3 title, "Text Data" – Textual information related to the note.
- Tab 4 title, "Threshold" – Explanation for amounts greater than a defined amount.

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. Some of these notes contain a line titled, "All other." Use the line titled, "All other," when appropriate and do not create an additional line titled, "Other," or "All other."

Below is a list of the notes contained in GFRS (some notes may not apply):

Note 1	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information
Note 2	Cash and Other Monetary Assets
Note 3	Accounts and Taxes Receivable
Note 4A	Direct Loans Receivable and Mortgage Backed Securities
Note 4B	Loan Guarantees
Note 5	Inventories and Related Property
Note 6	Property, Plant, and Equipment (PP&E)
Note 7	Debt and Equity Securities
Note 8	Other Assets
Note 9	Accounts Payable
Note 10A	Federal Debt Securities Held by the Public
Note 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds
Note 11	Federal Employee and Veteran Benefits Payable – Liabilities for Benefits for Services Provided to Federal Employees
Note 12	Environmental and Disposal Liabilities
Note 13	Benefits Due and Payable
Note 14	Insurance and Guarantee Program Liabilities
Note 15	Other Liabilities
Note 16	Collections and Refunds of Nonexchange Revenue
Note 17	Prior-Period Adjustments
Note 18	Contingencies
Note 19	Commitments
Note 20	Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

Note 21	Non-TARP Investments in AIG
Note 22	Funds from Dedicated Collections
Note 23	Statement of Social Insurance (a principal financial statement)
Note 24	Social Insurance
Note 25	Stewardship Land
Note 26	Heritage Assets
Note 27	Fiduciary Activities
Note 28A	Financial and Housing Market Stabilization – Investment in Government Sponsored Enterprises (GSE)
Note 28B	Financial and Housing Market Stabilization – Liabilities to Government Sponsored Enterprises (GSE)
Note 29A	~~Derivative Assets~~ (Line inactivated for FY 2013)
Note 29B	~~Derivative Liabilities~~ (Line inactivated for FY 2013)
Note 30	Statement of Changes in Social Insurance Amounts (a principal financial statement))

Instructions for completing the FR Notes are included in this appendix following these format descriptions.

Note 1. Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Provide the following information as it relates to Treasury securities and related parties. Note that the reporting entity for the Financial Report is described in the Financial Report of the United States Government, Appendix A: Significant Government Entities.

"Other Notes Info" Tab

Section A—Federal Reserve Earnings (to be completed only by the Department of the Treasury (Treasury))

	Current FY	Prior FY
1. Treasury securities including those held by the Federal Reserve Bank (FRB)	X	X
2. FRB earnings on Treasury securities that exceed the statutory amount	X	X

Section B—Related Parties – External to the Reporting Entity for the Financial Report

	Current FY	Prior FY
1. Related party receivables	X	X
2. Related party payables	X	X
3. Related party operating revenue	X	X
4. Related party net cost of operations	X	X
5. Related party economic dependency transactions	X	X
6. Investments in related parties	X	X

"Text Data" Tab

1. Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.
2. Describe any departures from U.S. GAAP.
3. When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.
4. Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48.
5. List all of the agency's components for which balances and activities are not combined into the agency's financial statements and, therefore, are not represented in the GFRS data.
6. List all of the agency's components for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.

7. Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 – FR Notes.
8. Provide any other relevant information pertaining to the Federal Reserve earnings.
9. Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party receivables" line.
10. Describe the nature of the related party relationship and transactions pertaining to the amount in the "Other Notes Info" tab, "Related party payables" line.
11. Describe the "Other Notes Info" tab, "Related party operating revenue," transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.
12. Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.
13. Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.
14. Provide details on the investments in related parties.
15. Provide details on related party leases.
16. Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.
17. Provide any other useful information on related parties.

Note 2. Cash and Other Monetary Assets

"Line Item Notes" Tab

		Current FY	Prior FY
1.	Operating cash – not restricted	X	X
2.	Operating cash – restricted	X	X
3.	Other cash – not restricted	X	X
4.	Other cash – restricted	X	X
5.	International monetary assets	X	X
6.	Gold	X	X
7.	Foreign currency	X	X

"Other Notes Info" Tab (to be completed only by Treasury)

Section A—Other Related Information

		Current FY	Prior FY
1.	International Monetary Fund (IMF) Letter of Credit – available balance	X	X
2.	Reserve position in the IMF	X	X
3.	Special Drawing Rights (SDR) holdings – Exchange Stabilization Fund	X	X
4.	SDR certificates outstanding with the FRB	X	X
5.	Interest bearing liability to the IMF for SDR allocations	X	X
6.	Gold certificates	X	X

Section B—Gold (to be completed only by Treasury)

		Current FY	Prior FY
1.	Number of fine troy ounces of gold	U	U
2.	Statutory price of 1 fine troy ounce of gold	U	U
3.	Market value of 1 fine troy ounce of gold	U	U

Section C – Analysis of Cash Held Outside Treasury

	Current FY	Prior FY
1. Total Cash Held Outside Treasury (reported to Treasury central accounting through the Statement of Transactions/ Statement of Accountability)	X	X
2-6. Agency-entered reconciling items	X	X
7. Total cash reported in Note 2.	X	X

"Text Data" Tab

1. Describe the nature of the amount in the line item "Other cash – not restricted."
2. Describe the restrictions on the cash reported in the line item "Other cash – restricted" and any statutory authority (law, regulation, or agreement).
3. If the cash is restricted because it is non-entity, state the entity for which the cash is being held.
4. Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury-designated bank?
5. If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Fiscal Service security, agency security, and/or non-Federal security?
6. Describe the nature of the amount in the line item "Foreign currency."
7. Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign currency."
8. Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).
9. Provide additional details describing the nature and cause of reconciling items reported in Section C, lines 2 through 6.
10. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 3. Accounts and Taxes Receivable

"Line Item Notes" Tab

	Current FY	Prior FY
1. Accounts receivable, gross	X	X
2. Related interest receivable – accounts receivable	X	X
3. Penalties, fines, and administrative fees receivable	X	X
4. Less: allowance for loss on accounts receivable	X	X
5. Less: allowance for loss on interest receivable	X	X
6. Less: allowance for loss on penalties, fines, and administrative fees receivable	X	X
7. Taxes receivable, gross	X	X
8. Less: allowance for loss on taxes receivable	X	X

"Other Notes Info" Tab

Section A—Taxes (to be completed only by Treasury, the Department of Labor (DOL), and the Department of Homeland Security (DHS))

	Current FY	Prior FY
1. Interest on uncollectible accounts (SFFAS No. 1, par. 55)	X	X

"Text Data" Tab

1. Describe the method(s) used to calculate the allowances on accounts receivable.
2. Describe the method(s) used to calculate the allowance on taxes receivable.
3. Explain any material differences between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 4A. Direct Loans Receivable and Mortgage Backed Securities

"Line Item Notes" Tab

Loans Receivable, Mortgage Backed Securities:
Enter the following information for the major direct loan and defaulted guaranteed loan programs for the current and prior fiscal year (FY). If necessary, adjust the amounts for the prior FY.

Column headings:

	Current FY	Prior FY
1. Face value of loans outstanding (loans/defaulted guaranteed loans receivable gross)	X	X
2. Long-term cost of loans outstanding (including foreclosed property, interest and penalties, and allowance for subsidy cost)	X	X
3. Net loans receivable (calculated amount)	X	X

Row headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. ~~Export Loans~~(Line inactivated for FY 2013)
7. Housing for the Elderly and Disabled
8. Farm Loans
9. Export-Import Bank Loans
10. U.S. Agency for International Development
11. Housing and Urban Development
12. Telecommunications Loans
13. ~~GSE Mortgage Backed Securities Purchase Program~~(Line inactivated for FY 2013)
14. Food Aid
15. International Monetary Fund – Quota
16. International Monetary Fund – New Arrangements to Borrow
17.-21. Agency-entered programs
22. All other loans receivable

"Other Notes Info" Tab

Section A—Subsidy Expense/(Income)
Enter amounts for the subsidy expense/(income) for the programs identified in the "Line Item Notes" tab.

	Current FY	Prior FY
1. Federal Direct Student Loans	X	X
2. Electric Loans	X	X
3. Rural Housing Service	X	X
4. Federal Family Education Loan	X	X
5. Water and Environmental Loans	X	X
6. ~~Export Loans~~ (Line inactivated for FY 2013)	X	X
7. Housing for the Elderly and Disabled	X	X
8. Farm Loans	X	X
9. Export-Import Bank Loans	X	X
10. U.S. Agency for International Development	X	X
11. Housing and Urban Development	X	X
12. Telecommunications Loans	X	X

13. ~~GSE Mortgage Backed Securities Purchase Program~~ (Line inactivated for FY 2013)	X	X
14. Food Aid	X	X
15. International Monetary Fund - Quota	X	X
16. International Monetary Fund – New Arrangements to Borrow	X	X
17-21. Agency-entered programs	X	X
22. All other loans receivable	X	X

Section B—Foreclosed Assets – Balances (SFFAS No. 32, par. 21)
Enter the amounts for the combined totals of all loan programs for the following items relating to foreclosed assets for the current FY and prior FY. If necessary, adjust the amounts for the prior FY.

	Current FY	Prior FY
1. Balances for property held pre-1992	X	X
2. Balances for property held post-1991	X	X

"Text Data" Tab

1. Provide a broad description of foreclosed property.
2. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 4B. Loan Guarantees

"Line Item Notes" Tab
Enter the names of the major programs and the loan guarantee liability for the current FY and prior FY.

	Current FY	Prior FY
1. Federal Family Education Loans	X	X
2. Federal Housing Administration Loans	X	X
3. Veterans Housing Benefit Program	X	X
4. Export-Import Bank Guarantees	X	X
5. Small Business Loans	X	X
6. Israeli Loan Guarantee Program	X	X
7. Overseas Private Investment Corporation Credit Program	X	X
8. Rural Housing Service	X	X
10. Federal Ship Financing Fund	X	X
11. Business and Industry Loans	X	X
12. Export Credit Guarantee Programs	X	X
13.-17. Agency-entered programs	X	X
18. All other loan guarantee liabilities	X	X

"Other Notes Info" Tab

Section A—Other Related Information
Enter the amounts for the following items by the same program name identified in the "Line Item Notes" tab.

Column headings:

	Current FY	Prior FY
1. Face value of loans outstanding (total outstanding principal)	X	X
2. Amount guaranteed by the Government (total outstanding principal)	X	X
3. Subsidy expense/(income)	X	X

Row headings:

1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Guarantees
5. Small Business Loans
6. Israeli Loan Guarantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
10. Federal Ship Financing Fund
11. Business and Industry Loans
12. Export Credit Guarantee Programs
13.-17. Agency-entered programs
18. All other loan guarantee liabilities

"Text Data" Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 5. Inventories and Related Property

"Line Item Notes" Tab

Enter the following information for inventories and related property for the current FY and review and change as necessary the information for the prior FY.

		Current FY	Prior FY
1.	Gross inventory – balance beginning of year	X	X
2.	Prior-period adjustment (not restated)	X	X
3.	Capitalized acquisitions from the public	X	X
4.	Capitalized acquisitions from Government agencies	X	X
5.	Inventory sold or used	X	X
6.	Total allowance for inventories and related property	X	X
7.	Inventory, net – balance end of year	X	X

"Other Notes Info" Tab

Section A—Inventory Yearend Balances by Category Type
Enter the balance as of the current FY and review and change as necessary the balance for the prior FY for the following categories of inventory.

		Current FY	Prior FY
1.	Inventory purchased for sale	X	X
2.	Inventory held in reserve for future sale to the public	X	X
3.	Inventory and operating materials and supplies held for repair	X	X
4.	Inventory – excess, obsolete, and unserviceable	X	X
5.	Operating materials and supplies held for use	X	X
6.	Operating materials and supplies held in reserve for future use	X	X
7.	Operating materials and supplies excess, obsolete, and unserviceable	X	X
8.	Stockpile materials	X	X
9.	Stockpile materials held for sale	X	X
10.	Forfeited property	X	X
11.	Other related property	X	X
12.	Total allowance for inventories and related property	X	X
13.	Total inventories and related property, net	X	X

Section B—Capitalized Acquisitions From Government Agencies by Trading Partner
Enter amounts of capitalized acquisitions from Federal agencies for the current FY and review and change as necessary the amounts for the prior FY by the following trading partner categories.

	Current FY	Prior FY
1. General Services Administration	X	X
2. Department of Defense	X	X
3. Department of Justice	X	X
4. National Aeronautics and Space Administration	X	X
5. All other departments	X	X
6. Total capitalized assets from Federal agencies	X	X

Section C—Other Information – Dollar Value
Enter the dollar value balance for the current FY and review and change as necessary the dollar value balance for the prior FY for each category.

	Current FY	Prior FY
1. Seized property	X	X
2. Forfeited property	X	X
3. Goods held under price support and stabilization programs	X	X

Section D—Other Information – Number of Items/Volume
Enter the number of items/volume for the current FY and review and change as necessary the number of items/volume for the prior FY as it relates to each category.

	Current FY	Prior FY
1. Seized property	U	U
2. Forfeited property	U	U
3. Goods held under price support and stabilization programs	U	U

"Text Data" Tab

Provide the following information as it relates to inventory by each category (SFFAS No. 3).

1. Method used to calculate allowance
2. Significant accounting principles and methods of applying those principles
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 6. Property, Plant, and Equipment (PP&E)

"Line Item Notes" Tab

Enter the following information for PP&E for the current FY and review and change as necessary the information for the prior FY.

The ending balance for the prior FY must equal the beginning balance for the current FY.

Column headings:

	Current FY	Prior FY
1. PP&E	X	X
2. Accumulated depreciation/amortization	X	X
3. Net PP&E	X	X

Row headings:

1.	PP&E – balance beginning of year	X	X
2.	Prior-period adjustments (not restated)	X	X
3.	Capitalized acquisitions from the public	X	X
4.	Capitalized acquisitions from Government agencies	X	X
5.	Deletions from the Balance Sheet	X	X
6.	Revaluations	X	X
7.	Stewardship reclassifications	X	X
8.	Depreciation/amortization	X	X
9.	PP&E – balance end of year	X	X

"Other Notes Info" Tab

Section A—Cost of PP&E for Each Category

Enter the gross cost as of the current FY and review and change as necessary the gross cost as of the prior FY for each category of PP&E.

		Current FY	Prior FY
1.	Buildings, structures, and facilities (including improvements to land)	X	X
2.	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	X	X
3.	Construction in progress	X	X
4.	Land and land rights	X	X
5.	Internal use software	X	X
6.	Assets under capital lease	X	X
7.	Leasehold improvements	X	X
8.	Other property, plant, and equipment	X	X
9.	Total property, plant, and equipment	X	X

Section B—Accumulated Depreciation/Amortization for Each Category

Enter the accumulated depreciation/amortization as of the current FY and review and change as necessary the accumulated cost as of the prior FY for each category of PP&E.

		Current FY	Prior FY
1.	Buildings, structures, and facilities (including improvements to land)	X	X
2.	Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	X	X
3.	Internal use software	X	X
4.	Assets under capital lease	X	X
5.	Leasehold improvements	X	X
6.	Other property, plant, and equipment	X	X
7.	Total accumulated depreciation/amortization	X	X

Section C—Capitalized Acquisitions by Trading Partner

Provide capitalized acquisitions amounts for the current FY and review and change as necessary the amount for the prior FY from Federal agencies by the following trading partner categories.

		Current FY	Prior FY
1.	General Services Administration	X	X
2.	Department of Defense	X	X
3.	Department of the Interior	X	X
4.	Department of Justice	X	X
5.	National Aeronautics and Space Administration	X	X
6.	All other departments	X	X
7.	Total capitalized assets from Federal agencies	X	X

Section D—Gain/Loss on Sale/Disposition
Enter the gain/loss on the sale/disposition of PP&E for the current FY and review and change as necessary the amount for the prior FY.

	Current FY	Prior FY
1. Gain/loss on sale/disposition of property, plant, and equipment	X	X

"Text Data" Tab

1. Provide the physical quantity information, by category, for multiuse heritage assets that are included in the "Line Item Notes" tab (SFFAS No. 29, par. 25).
2. Provide any other relevant information pertaining to this note and any material changes from the prior FYs' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.

Note 7. Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Financial Service – Investment Companies, ASC 946)

"Line Item Notes" Tab

	Current FY	Prior FY
Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9):		
1. Non-U.S. Government securities	X	X
2. Commercial securities	X	X
3. Mortgage/asset backed securities	X	X
4. Corporate and other bonds	X	X
5. All other fixed income/debt securities	X	X
Equity Security (FASB ASC 320-10-50-1 and 320-10-50-9):		
6. Common stocks	X	X
7. Unit trusts	X	X
8. All other equity securities	X	X
9. Other	X	X

"Other Notes Info" Tab

Section A— Investment Category – Held-to-Maturity Securities
Enter amounts for the Investment Category – Held-to-Maturity securities for the current FY and review and change as necessary amounts for the prior FY.

Column headings:

	Current FY	Prior FY
1. Cost basis	X	X
2. Unamortized premium/discount	X	X
3. Net investment	X	X

Row headings:

Fixed Income/Debt Securities:		
1. Non-U.S. Government securities	X	X
2. Commercial securities	X	X
3. Mortgage/asset backed securities	X	X
4. Corporate and other bonds	X	X
5. All other fixed income/debt securities	X	X

Equity Securities:

6. Common stocks	X	X
7. Unit trusts	X	X
8. All other equity securities	X	X
9. Other	X	X

Section B— Investment Category – Available-for-Sale Securities

Enter the amounts for Investment Category – Available-for-Sale Securities for the current FY and review and change as necessary amounts for the prior FY.

Column headings:

	Current FY	Prior FY
1. Cost basis	X	X
2. Unrealized gain/loss	X	X
3. Market value	X	X

Row headings:

Fixed Income/Debt Securities:

1. Non-U.S. Government securities	X	X
2. Commercial securities	X	X
3. Mortgage/asset backed securities	X	X
4. Corporate and other bonds	X	X
5. All other fixed income/debt securities	X	X

Equity Securities:

6. Common stocks	X	X
7. Unit trusts	X	X
8. All other equity securities	X	X
9. Other	X	X

Section C—Investment Category – Trading Securities

Enter the amounts for Investment Category – Trading Securities for the current FY and review and change as necessary amounts for the prior FY.

Column headings:

	Current FY	Prior FY
1. Cost basis	X	X
2. Unrealized gain/loss	X	X
3. Market value	X	X

Row headings:

Fixed Income/Debt Securities:

1. Non-U.S. Government securities	X	X
2. Commercial securities	X	X
3. Mortgage/asset backed securities	X	X
4. Corporate and other bonds	X	X
5. All other fixed income/debt securities	X	X

Equity Securities:

6. Common stocks	X	X
7. Unit trusts	X	X
8. All other equity securities	X	X
9. Other	X	X

Section D—Other Information

	Current FY	Prior FY
1. Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	X	X
2. Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	X	X
3. Gross realized losses (included in earnings) from available-for-sale securities (FASB ASC 320-10-50-9)	X	X
4. Gross gains included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB ASC 320-10-50-9)	X	X
5. Gross losses included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB ASC 320-10-50-9)	X	X
6. Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income (FASB ASC 320-10-50-9)	X	X
7. Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income (FASB ASC 320-10-50-9)	X	X
8. Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period (FASB ASC 320-10-50-10)	X	X
9. Portion of trading gains/losses that relates to trading securities still held at the reporting date (FASB ASC 320-10-50-10)	X	X
10. Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	X	X
11. Net gain/loss in accumulated other comprehensive income for any derivative that hedged the forecasted acquisition of held-to-maturity security (FASB ASC 320-10-50-10)	X	X

"Text Data" Tab

1. Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8, and 9.
2. Provide a description of the amounts reported on the "Other Notes Info" tab for lines 5, 8, and 9 in Sections A through C.
3. Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).
4. Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).
5. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 8. Other Assets

"Line Item Notes" Tab

	Current FY	Prior FY
1. Advances and prepayments	X	X
2. FDIC receivable from resolution activity	X	X
3. NCUA loans	X	X
4. Regulatory assets	X	X
5. Derivative assets	X	X
6. Other assets	X	X

"Text Data" Tab

1. Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.
2. Provide a description and related amounts for balances that exceed $1 billion in the line titled, "Other assets," on the "Line Item Notes" tab.
3. Provide the amounts that are designated as either non-hedging or hedging instruments.
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 9. Accounts Payable

Note: Grant Liabilities should be reported in Note 15—Other Liabilities.

"Line Item Notes" Tab

	Current FY	Prior FY
1. Accounts payable	X	X

"Other Notes Info" Tab

Section A – Interest

	Current FY	Prior FY
1. Interest accrued and owed to others	X	X

"Text Data" Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 10A. Federal Debt Securities Held by the Public

"Line Item Notes" Tab

(Lines 1 through 8 to be completed only by Treasury)

	Current FY	Prior FY
Treasury securities:		
1. Marketable securities – Treasury bills	X	X
2. Marketable securities – Treasury notes	X	X
3. Marketable securities – Treasury bonds	X	X
4. Marketable securities – Treasury inflation protected securities	X	X
5. Nonmarketable securities	X	X
6. Unamortized premium on Treasury securities	X	X
7. Unamortized discount on Treasury securities	X	X
8. Accrued interest payable on debt issued by Treasury	X	X
Agency securities:		
9. Securities at par	X	X
10. Unamortized premium on securities	X	X
11. Unamortized discount on securities	X	X
12. Accrued interest payable on agency securities	X	X

"Other Notes Info" Tab (to be completed only by the Department of the Treasury)

Section A—Other Related Information

	Current FY	Prior FY
1. Debt subject to statutory limit	X	X
2. Statutory debt limit	X	X

3. Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.	X	X

Section B—Average Interest Rate

	Current FY	Prior FY
1. Marketable securities – Treasury bills	X%	X%
2. Marketable securities – Treasury notes	X%	X%
3. Marketable securities – Treasury bonds	X%	X%
4. Marketable securities – Treasury inflation protected securities	X%	X%
5. Nonmarketable securities	X%	X%

"Text Data" Tab

1. Pursuant to Federal law, are old currencies issued by the Federal Government and not yet redeemed or written off identified as a Federal debt liabitlity at face value?
2. Provide the losses or gains for the difference between the reacquistion price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

"Other Notes Info" Tab

Section A—Programs and Funds

1. Social Security Administration, Federal Old-Age and Survivors Insurance
2. Office of Personnel Management, Civil Service Retirement and Disability
3. Office of Personnel Management, Employees' Health Benefits
4. Department of Health and Human Services, Federal Hospital Insurance
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance
8. Department of Labor, Unemployment
9. Federal Deposit Insurance Corporation Funds
10. Office of Personnel Management, Employees' Life Insurance
11. Department of Energy, Nuclear Waste Disposal
12. Department of Health and Human Services, Federal Supplementary Medical Insurance
13. Department of Housing and Urban Development, Federal Housing Administration
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation Fund
18. Department of State, Foreign Services Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
21. Office of Personnel Management, Postal Service Retiree Health Benefits Fund
22. Department of Housing and Urban Development, Ginnie Mae

23-25. Agency-entered description

26. All other programs and funds

For the programs and funds listed above, enter the current FY amounts and review and change as necessary the prior FY amounts for the par investment (intragovernmental debt holdings), unamortized discount, and unamortized premium.

Column headings:

		Current FY	Prior FY
1.	Par value of the investment (intragovernmental debt holdings)	X	X
2.	Unamortized discount	X	X
3.	Unamortized premium	X	X
4.	Net investment	X	X

Section B—Fiduciary Funds – Treasury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) With Fiduciary Activity

Lines 1 through 15—Designated or agency-entered description of fiduciary funds – deposit funds only.

For the fiduciary funds listed above, enter the current FY amounts for the par investment (U.S. Treasury debt holdings), unamortized discount, and unamortized premium.

Column headings:

		Current FY	Prior FY
1.	Par value of the investment (U.S. Treasury debt holdings)	X	X
2.	Unamortized discount	X	X
3.	Unamortized premium	X	X
4.	Net investment	X	X

Section C—Fiduciary Funds – Treasury Securities Held by All Other Agency Funds With Fiduciary Activity

Lines 1 through 15—Designated or agency-entered descriptions of fiduciary funds – excluding deposit funds.

For the fiduciary funds listed above, enter the current FY amounts for the par investment (U.S. Treasury debt holdings), unamortized discount, and unamortized premium.

Column headings:

		Current FY	Prior FY
1.	Par value of the investment (U.S. Treasury debt holdings)	X	X
2.	Unamortized discount	X	X
3.	Unamortized premium	X	X
4.	Net investment	X	X

Note: The total of the net investment amounts in Column 4 of both Sections B and C should match the total current FY and prior FY net investment in U.S. Treasury securities amounts that were entered in Note 27, Section A, Column 1, and Note 27 Section B, Column 1, respectively.

Section D—Programs and Funds (to be completed only by Treasury)

		Current FY	Prior FY
1.	Social Security Administration, Federal Old-Age and Survivors Insurance	X	X
2.	Office of Personnel Management, Civil Service Retirement and Disability	X	X
3.	Office of Personnel Management, Employees' Health Benefits	X	X
4.	Department of Health and Human Services, Federal Hospital Insurance	X	X
5.	Department of Defense, Military Retirement Fund	X	X
6.	Department of Defense, Medicare-Eligible Retiree Health Care Fund	X	X
7.	Social Security Administration, Federal Disability Insurance	X	X
8.	Department of Labor, Unemployment	X	X

9. Federal Deposit Insurance Corporation Funds	X	X
10. Office of Personnel Management, Employees' Life Insurance	X	X
11. Department of Energy, Nuclear Waste Disposal	X	X
12. Department of Health and Human Services, Federal Supplementary Medical Insurance	X	X
13. Department of Housing and Urban Development, Federal Housing Administration	X	X
14. Department of Veterans Affairs, National Service Life Insurance Fund	X	X
15. Department of Transportation, Highway Trust Fund	X	X
16. Department of Transportation, Airport and Airway Trust Fund	X	X
17. Pension Benefit Guaranty Corporation Fund	X	X
18. Department of State, Foreign Services Retirement and Disability Fund	X	X
19. Department of the Treasury, Exchange Stabilization Fund	X	X
20. Railroad Retirement Board	X	X
21. Office of Personnel Management, Postal Service Retiree Health Benefits Fund	X	X
22. Department of Housing and Urban Development, Ginnie Mae	X	X
23-25. Agency-entered descriptions	X	X
26. All other programs and funds	X	X
27. Subtotal intragovernmental debt holdings	X	X
28. Total net unamortized premiums/discounts for intragovernmental debt holdings	X	X
29. Total intragovernmental debt holdings	X	X

"Text Data" Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 11. Federal Employee and Veteran Benefits Payable – Liabilities for Benefits for Services Provided by Federal Employees

"Line Item Notes" Tab

	Current FY	Prior FY
1. Pension and accrued benefits	X	X
2. Postretirement health and accrued benefits	X	X
3. Veterans compensation and burial benefits	X	X
4. Life insurance and accrued benefits	X	X
5. Federal Employees' Compensation Act benefits	X	X
6. Liability for other retirement and postemployment benefits	X	X

"Other Notes Info" Tab

Section A—Pension and Accrued Benefits Liability
Complete for the amount entered for pension and accrued benefits liability in the "Line Item Notes" tab.

The ending balance for the prior FY must equal the beginning balance for the current FY.

	Current FY	Prior FY
1. Pension and accrued benefits liability – beginning of period (SFFAS No. 5, par.71)	X	X
2. Prior-period adjustments (not restated)	X	X
3. Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	X	X
4. Normal costs (SFFAS No. 5, par. 72)	X	X
5. Interest on pension liability during the period	X	X

6. Prior (and past) service cost (from the initiation of a new plan)	X	X
7. Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	X	X
8. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	X	X
9. Other	X	X
10. Total pension expense (SFFAS No. 5, par. 72)	X	X
11. Less benefits paid	X	X
12. Pension and accrued benefits liability – end of period	X	X

Section B—Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation

Enter the long-term significant assumptions used in the current FY and review and change as necessary for the prior FY valuation (SFFAS No. 5, par. 67).

	Current FY	Prior FY
1. Rate of interest (except OPM)	X%	X%
2. Rate of inflation (except OPM)	X%	X%
3. Projected salary increases (except OPM)	X%	X%
4. CSRS – rate of interest (OPM only)	X%	X%
5. CSRS – rate of inflation (OPM only)	X%	X%
6. CSRS – projected salary increases (OPM only)	X%	X%
7. CSRS- cost of living adjustment (OPM only)	X%	X%
8. FERS – rate of interest (OPM only)	X%	X%
9. FERS - rate of inflation (OPM only)	X%	X%
10. FERS – projected salary increases (OPM only)	X%	X%
11. FERS – cost of living adjustment (OPM only)	X%	X%

Section C—Postretirement Health and Accrued Benefits

Complete for the amount entered for postretirement health and accrued benefits in the "Line Item Notes" tab.

The ending balance for the prior FY must agree with the beginning balance for the current FY.

	Current FY	Prior FY
1. Postretirement health and accrued benefits liability – beginning of period (SFFAS No. 5, par. 88)	X	X
2. Prior-period adjustments (not restated)	X	X
3. Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	X	X
4. Normal costs	X	X
5. Interest on liability	X	X
6. Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	X	X
7. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	X	X
8. Other	X	X
9. Total postretirement health benefits expense	X	X
10. Less claims paid	X	X
11. Postretirement health and accrued benefits liability-end of period	X	X

Section D—Postretirement Health Liability Significant Assumptions Used in Determining the Current FY and Prior FY Valuation

Enter the significant assumptions used in the current FY and review and change as necessary for the prior FY valuation (SFFAS No. 5, par. 83).

	Current FY	Prior FY
1. Rate of interest	X%	X%
2. Single equivalent rate of medical trend	X%	X%

3. Ultimate rate of medical trend	X%	X%

Section E—Civilian Life Insurance and Accrued Benefits (to be completed only by OPM)
Complete for the amount entered for life insurance and accrued benefits in the "Line Item Notes" tab.

The ending balance for the prior FY must equal the beginning balance for the current FY.

	Current FY	Prior FY
1. Actuarial accrued life insurance benefits liability — beginning of period	X	X
2. Prior-period adjustments (not restated)	X	X
3. Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	X	X
4. New entrant expense	X	X
5. Interest on life insurance liability during the period	X	X
6. Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	X	X
7. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	X	X
8. Other	X	X
9. Total life insurance expense	X	X
10. Less costs paid	X	X
11. Actuarial accrued life insurance benefits liability — end of period	X	X

Section F—Civilian Actuarial Life Insurance Liability (to be completed only by OPM)
Enter the significant assumptions used in the current FY and review and change as necessary for the prior FY valuation (SFFAS No. 33).

	Current FY	Prior FY
1. Rate of interest	X%	X%
2. Rate of increases in salary	X%	X%

Section G—Veterans Compensation and Burial Benefits (to be completed only by the Department of Veterans Affairs (VA))
Complete for the amount entered for veterans compensation and burial benefits in the "Line Item Notes" tab.
The ending balance for the prior FY must agree with the beginning balance for the current FY.

Column headings:

	Current FY	Prior FY
1. Compensation	X	X
2. Burial	X	X
3. Total	X	X

Row headings:

	Current FY	Prior FY
1. Actuarial accrued veterans compensation and burial liability—beginning of period	X	X
2. Prior-period adjustments (not restated)	X	X
3. Interest on the liability balance	X	X
4. Prior (and past) service costs from the plan amendments (or the initiation of a new plan) during the period	X	X
5. Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	X	X
6. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	X	X

7. Other	X	X
8. Total current year expenses	X	X
9. Actuarial accrued veterans compensation and burial liability – end of period	X	X

Section H—Veterans Compensation and Burial Benefits – Significant Assumptions (to be completed only by VA)
Enter the significant assumptions used in the current FY and review and change as necessary for the prior FY valuation (SFFAS No. 5, par. 83).

	Current FY	Prior FY
1. Rate of interest	X%	X%
2. Rate of inflation	X%	X%

Section I—Other

	Current FY	Prior FY
1. Nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund	X	X
2. Total assets of pension (SFFAS No. 5, par. 68)	X	X
3. Market value of investments in market-based and marketable securities included in line 2 (SFFAS No. 5, par. 68)	X	X
4. Total assets of other retirement benefit plans (SFFAS No. 5, par.85)	X	X
5. Market value of investments in market-based and marketable securities included in line 4 (SFFAS No. 5, par. 85)	X	X
6. Projected future payments for pension benefits (VA only)	X	X
7. Average medical cost per year (VA only)	X	X

Section J—Totals for Allocation (to be completed only by OPM)
Enter the total non-normal costs to be allocated.

Column headings:

	Current FY	Prior FY
1. CSRS	X	X
2. FERS	X	X
3. Health	X	X

Row headings:

	Current FY	Prior FY
1. Service cost	X	X
2. Interest cost	X	X
3. Actuarial gains/losses	X	X
4. Employee participant contributions	X	X
5. Employer participant contributions	X	X
6. Total (non-normal cost to be allocated)	X	X

Section K—Pension Plan Basic Pay (to be completed only by OPM)
Enter the amount of basic pay for employees participating in Federal pension plans.

Column headings:

	Current FY	Prior FY
1. CSRS	X	X
2. FERS	X	X

Row headings:

1200 Department of Agriculture	X	X

1300	Department of Commerce	X	X
1400	Department of the Interior	X	X
1500	Department of Justice	X	X
1601	Department of Labor (DOL)	X	X
1602	Pension Benefit Guaranty Corporation (PBGC)	X	X
1800	U.S. Postal Service	X	X
1900	Department of State	X	X
2000	Department of the Treasury	X	X
7000	Department of Homeland Security (DHS)	X	X
2400	Office of Personnel Management (OPM)	X	X
2500	National Credit Union Administration (NCUA)	X	X
2700	Federal Communications Commission	X	X
2800	Social Security Administration (SSA)	X	X
3100	U.S. Nuclear Regulatory Commission	X	X
3600	Department of Veterans Affairs (VA)	X	X
4700	General Services Administration	X	X
4900	National Science Foundation	X	X
5100	Federal Deposit Insurance Corporation (FDIC)	X	X
6000	Railroad Retirement Board (RRB)	X	X
6400	Tennessee Valley Authority	X	X
6800	Environmental Protection Agency	X	X
6900	Department of Transportation	X	X
7200	Agency for International Development	X	X
7300	Small Business Administration	X	X
7500	Department of Health and Human Services (HHS)	X	X
7802	Farm Credit System Insurance Corporation	X	X
8000	National Aeronautics and Space Administration	X	X
8300	Export-Import Bank of the United States (EXIM)	X	X
8600	Department of Housing and Urban Development	X	X
8900	Department of Energy (DOE)	X	X
9100	Department of Education	X	X
DE00	Department of Defense	X	X
5000	Securities and Exchange Commission	X	X
3300	Smithsonian Institution	X	X
9500	All other agencies	X	X

Section L—Headcount of Participants in Health Plans (to be completed only by OPM)
Enter the number of employees participating in OPM health plans.

		Current FY	Prior FY
1200	Department of Agriculture	U	U
1300	Department of Commerce	U	U
1400	Department of the Interior	U	U
1500	Department of Justice	U	U
1601	Department of Labor	U	U
1602	Pension Benefit Guaranty Corporation	U	U
1800	U.S. Postal Service	U	U
1900	Department of State	U	U
2000	Department of the Treasury	U	U
7000	Department of Homeland Security	U	U
2400	Office of Personnel Management	U	U
2500	National Credit Union Administration	U	U
2700	Federal Communications Commission	U	U
2800	Social Security Administration	U	U
3100	U.S. Nuclear Regulatory Commission	U	U
3600	Department of Veterans Affairs	U	U
4700	General Services Administration	U	U

4900	National Science Foundation	U	U
5100	Federal Deposit Insurance Corporation	U	U
6000	Railroad Retirement Board	U	U
6400	Tennessee Valley Authority	U	U
6800	Environmental Protection Agency	U	U
6900	Department of Transportation	U	U
7200	Agency for International Development	U	U
7300	Small Business Administration	U	U
7500	Department of Health and Human Services	U	U
7802	Farm Credit System Insurance Corporation	U	U
8000	National Aeronautics and Space Administration	U	U
8300	Export-Import Bank of the United States	U	U
8600	Department of Housing and Urban Development	U	U
8900	Department of Energy	U	U
9100	Department of Education	U	U
DE00	Department of Defense	U	U
5000	Securities and Exchange Commission	U	U
3300	Smithsonian Institution	U	U
9500	All other agencies	U	U

Section M—Estimated Agency Imputed Costs (to be completed only by OPM)
Enter the estimated amount of agency imputed costs.

		Current FY	Prior FY
1200	Department of Agriculture	X	X
1300	Department of Commerce	X	X
1400	Department of the Interior	X	X
1500	Department of Justice	X	X
1601	Department of Labor	X	X
1602	Pension Benefit Guaranty Corporation	X	X
1800	U.S. Postal Service	X	X
1900	Department of State	X	X
2000	Department of the Treasury	X	X
7000	Department of Homeland Security	X	X
2400	Office of Personnel Management	X	X
2500	National Credit Union Administration	X	X
2700	Federal Communications Commission	X	X
2800	Social Security Administration	X	X
3100	U.S. Nuclear Regulatory Commission	X	X
3600	Department of Veterans Affairs	X	X
4700	General Services Administration	X	X
4900	National Science Foundation	X	X
5100	Federal Deposit Insurance Corporation	X	X
6000	Railroad Retirement Board	X	X
6400	Tennessee Valley Authority	X	X
6800	Environmental Protection Agency	X	X
6900	Department of Transportation	X	X
7200	Agency for International Development	X	X
7300	Small Business Administration	X	X
7500	Department of Health and Human Services	X	X
7802	Farm Credit System Insurance Corporation	X	X
8000	National Aeronautics and Space Administration	X	X
8300	Export-Import Bank of the United States	X	X
8600	Department of Housing and Urban Development	X	X
8900	Department of Energy	X	X
9100	Department of Education	X	X
DE00	Department of Defense	X	X
5000	Securities and Exchange Commission	X	X
3300	Smithsonian Institution	X	X

9500 All other agencies	X	X

Section N—Workers' Compensation Benefits (to be completed only by DOL)
Enter the compensation cost of living adjustments (COLA) and Consumer Price Index – medical (CPIM) used in the estimations for various chargeback years.

Fiscal Year	COLA	CPIM
1. 2014	X%	X%
2. 2015	X%	X%
3. 2016	X%	X%
4. 2017	X%	X%
5. 2018+	X%	X%

Section O—Workers' Compensation Benefits – Interest Rate Assumption for 10-Year Treasury Notes (to be completed only by DOL)
Enter the interest rate assumption for 10-year Treasury notes.

	Current FY	Prior FY
1. Interest rate assumption for 10-year Treasury notes, year 1	X%	X%
2. Interest rate assumption for 10-year Treasury notes, year 2 and after	X%	X%

Section P—Life Insurance Benefits (to be completed only by VA)
Enter the life insurance benefits**.**

	Current FY	Prior FY
1. National Service Life Insurance (NSLI) death benefits	X	X
2. Veterans Special Life Insurance (VSLI) death benefits	X	X
3. Veterans Reopened Insurance (VRI) death benefits	X	X
4. Other insurance death benefits	X	X
5. Total insurance death benefits	X	X
6. Death benefit annuities	X	X
7. Disability income and waiver	X	X
8. Insurance dividends payable	X	X
9. Unearned premiums	X	X
10. Total veterans life insurance liability	X	X

"Text Data" Tab

1. Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, Table 9): a description of each component of the liability for future policy benefits; an explanation of its projected use; and any other potential uses.
2. For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).
3. Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).
4. Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).
5. Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).
6. Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).
7. Provide the reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).

8. Provide the reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).
9. Provide the reason for significant changes in the actuarial liability for veterans compensation and burial benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).
10. Provide the source of the information entered for "Line Item Notes" tab, lines 4, 5, and 6.
11. Provide the source for the components of pension expense entered in Section A.
12. Provide the source for the interest rate for pension expense entered in Section B.
13. Provide the source for the components of postretirement expense entered in Section C.
14. Provide the source for the interest rate for postretirement expense entered in Section D.
15. Provide the source for workers' compensation benefits entered in Sections N and O (to be completed only by DOL).
16. Provide the source for the life insurance benefits entered in Section P (to be completed only by VA).
17. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 12. Environmental and Disposal Liabilities

Enter the type and amount of the environmental and disposal liabilities for the current and prior FY.

Note: The other environmental and disposal liability line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.

"Line Item Notes" Tab

Enter the type and the current FY amount and review and change as necessary prior FY amounts for environmental and disposal liabilities. **(Lines 1 through 4 are for DOD only, and lines 5 through 8 are for DOE only.)**

	Current FY	Prior FY
1. Environmental restoration	X	X
2. Disposal of Weapon Systems Program	X	X
3. Base realignment and closure	X	X
4. Environmental corrective other	X	X
5. Environmental Management Program	X	X
6. Legacy environmental liability – other	X	X
7. Active and surplus facilities	X	X
8. High-level waste and spent nuclear fuel	X	X
9.-13. Agency-entered descriptions	X	X
14. Other environmental and disposal liabilities	X	X

"Other Notes Info" Tab

Section A—Other Related Information
Enter the related information for the total environmental and disposal liabilities amounts identified in the "Line Item Notes" tab.

	Current FY	Prior FY
1. Unrecognized portion of estimated total cleanup costs (including asbestos-related cleanup costs) associated with general property, plant, and equipment (SFFAS No. 6, par. 109 and Technical Bulletin 2006-1)	X	X

"Text Data" Tab

1. List the applicable laws and regulations covering cleanup requirements.
2. Provide a description of the type of environmental and disposal liabilities identified.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 13. Benefits Due and Payable

"Line Item Notes" Tab

Enter the current FY amounts and review and change as necessary the prior-year amounts for each program under the agency's responsibility.

		Current FY	Prior FY
1.	Federal Old-Age and Survivors Insurance (SSA only)	X	X
2.	Federal Hospital Insurance (Medicare Part A) (HHS only)	X	X
3.	Grants to States for Medicaid (HHS only)	X	X
4.	Federal Supplementary Medical Insurance (Medicare Parts B and D) (HHS only)	X	X
5.	Federal disability insurance (SSA only)	X	X
6.	Supplemental Security Income (SSA only)	X	X
7.	Railroad Retirement (RRB only)	X	X
8.	Unemployment insurance (DOL only)	X	X
9.	Other entitlement benefits due and payable	X	X

"Text Data" Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 14. Insurance and Guarantee Program Liabilities

"Line Item Notes" Tab

Enter the current FY amounts and review and change as necessary the prior FY amounts for insurance and guarantee program liabilities type, where indicated.

		Current FY	Prior FY
1.	Single employer (PBGC only)	X	X
2.	Multiemployer (PBGC only)	X	X
3.	National Flood Insurance programs	X	X
4.	Federal Deposit Insurance Corporation Funds	X	X
5.	Department of Agriculture – Federal Crop Insurance	X	X
6.	National Credit Union Administration – Temporary Corporate Credit Union Stabilization Fund (TCCUSF)	X	X
7.	Other insurance programs	X	X

"Other Notes Info" Tab

Section A— Other Related Information

Enter the current FY and prior FY amounts by agency/fund for the items requested.

		Current FY	Prior FY
1.	Total liabilities (as reported on Balance Sheet/Statement of Financial Condition) – PBGC	X	X
2.	Total liabilities (as reported on Balance Sheet/Statement of Financial Condition) for Deposit Insurance Fund (DIF) –FDIC	X	X
3.	Liabilities due to resolution for DIF-FDIC	X	X
4.	Contingent liabilities for anticipated institution failures for DIF-FDIC	X	X
5.	Total for Temporary Liquidity Guarantee Program- FDIC	X	X

Section B—Net Position/Equity (as reported on Balance Sheet/Statement of Financial Condition)
Enter the current and prior FY amounts by agency/fund.

	Current FY	Prior FY
1. PBGC	X	X
2. FDIC - DIF	X	X

"Text Data" Tab

1. Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.
2. Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled, "Other insurance programs," in the "Line Item Notes" tab.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 15. Other Liabilities
Other liabilities do not include any liabilities that should be reported in the above categories (Notes 9 through 14).

"Line Item Notes" Tab
Enter the current FY and prior FY data on the appropriate row. Lines 18 through 20 are available for agencies to enter items not listed.

	Current FY	Prior FY
1. Deferred revenue	X	X
2. Accrued wages and benefits	X	X
3. Gold certificates (Treasury only)	X	X
4. Other debt	X	X
5. Exchange Stabilization Fund (Treasury only)	X	X
6. Legal and other contingencies	X	X
7. Grant payments due to State and local governments and others	X	X
8. Other employee and actuarial liabilities	X	X
9. Nuclear Waste Fund (DOE only)	X	X
10. D.C. pension liability	X	X
11. Custodial liabilities	X	X
12. Accrued annual leave	X	X
13. Contractor's pension and postretirement liability (DOE only)	X	X
14. Advances and prepayments	X	X
15. Farm and other subsidies	X	X
16. Deposit funds	X	X
17. Bonneville Power Administration non-Federal power projects and capital lease liabilities, and disposal liabilities	X	X
18. Derivative liabilities	X	X
19-21. Agency-entered description	X	X
22. Other liabilities	X	X

"Other Notes Info" Tab

Note: The items requested may include information already reported on the "Line Items Notes" Tab. This information is required for FR presentation purposes.

Section A—Other Information
Enter the current FY and prior FY amounts by agency/fund for the items requested.

	Current FY	Prior FY
1. Deferred revenue- prepaid postage, outstanding postal money orders, and prepaid P.O. Box rentals and other		

	deferred revenue (USPS only)	X	X
2.	Nuclear Waste Fund (DOE only)	X	X
3.	Deposit Insurance Fund (DIF) unearned revenue liability (FDIC only)	X	X
4.	Advance and prepayments (DOD and Foreign Military Sales Program only)	X	X
5.	Contractor's pension and postretirement liability (DOE only)	X	X
6.	D.C. pension liability (Treasury only)	X	X
7.	Conservation Reserve, Tobacco Transition Payment, and Direct and Counter-Cyclical Payments programs (USDA only)	X	X
8.	Grant payments due to State and local government and others (Transportation, HHS, and Education only)	X	X

"Text Data" Tab

1. Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number and the documentation support by email to FRD's central mailbox at financial.reports@fms.treas.gov if amounts identified cannot be directly traced to the agency's financial report.
2. Provide a description and related amounts for balances that exceed $50 million on the "Line Item Notes" tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.
3. Provide the amounts that are designated as either non-hedging or hedging instruments.
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 16. Collections and Refunds of Nonexchange Revenue (SFFAS No. 7, par. 65.3)

This Note is on a cash basis. The sum of lines 1 through 5 and 8 of Sections A and C in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the current FY. Additionally, the sum of lines 1 through 5 and 8 of Sections B and D in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the prior FY. Refer to Appendix 1 lines 5.1 through 5.8 on the Reclassified Statement of Changes in Net Position.

"Other Notes Info" Tab

Section A—Collections of Nonexchange Revenue (to be completed only by Treasury, DHS, and DOL)
Collections of Nonexchange Revenue – Report the non-Federal nonexchange revenues **(tax related only)** collected during the current FY; non-tax related revenue should not be included in this note. Identify this amount as it relates to the current FY, the prior 2 FYs separately, and all other prior FYs combined for the categories in the table below:

Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2013,
Tax Year to Which Collections Relate

Column headings:

1. 2013
2. 2012
3. 2011
4. Prior Years

Row headings:

1. Individual income and tax withholdings
2. Corporation income taxes
3. Unemployment taxes
4. Excise taxes
5. Estate and gift taxes
6. Railroad Retirement taxes

7. Fines, penalties, interest, and other revenue
8. Customs duties
9. Subtotal
10. Less: amounts collected for non-Federal entities
11. Total amount of Federal revenues collected.

Section B—Collections of Nonexchange Revenue (to be completed only by Treasury, DHS, and DOL)

Collections of Nonexchange Revenue – Report the non-Federal nonexchange revenues (tax related only) collected for the prior FYs. Identify this amount as it relates to the prior FY, the prior 2 FYs separately, and all other prior FYs combined for the categories in the table below:

Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2012, Tax Year to Which Collections Relate

Column headings:

1. 2012
2. 2011
3. 2010
4. Prior Years

Row headings:

1. Individual income and tax withholdings
2. Corporation income taxes
3. Unemployment taxes
4. Excise taxes
5. Estate and gift taxes
6. Railroad Retirement taxes
7. Fines, penalties, interest, and other revenue
8. Customs duties
9. Subtotal – This is a calculated line and is the total of lines 1 through 8.
10. Less: amounts collected for non-Federal entities.
11. Total amount of Federal revenues collected. This is a calculated line and is the total of lines 9 and 10.

Section C—Tax Refunds Disbursed (to be completed only by Treasury, DHS, and DOL)

Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2013, Tax Year to Which Refunds Relate

Tax Refunds Disbursed – Report the tax refunds during the current FY. Identify this amount as it relates to the current FY, the prior 2 FYs separately, and all other prior FYs combined for the categories in the table below:

Column headings:

1. 2013
2. 2012
3. 2011
4. Prior Years

Row headings:

1. Individual income and tax withholdings
2. Corporation income taxes
3. Unemployment taxes
4. Excise taxes
5. Estate and gift taxes
6. Railroad Retirement taxes
7. Fines, penalties, interest, and other revenue

8. Customs duties
9. Total amount of Federal refunds.

Section D—Tax Refunds Disbursed (to be completed only by Treasury, DHS, and DOL)

Tax Refunds Disbursed – Report the tax refunds for the prior FYs. Identify this amount as it relates to the prior FY, the prior 2 FYs separately, and all other prior FYs combined for the categories in the table below:

Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2012, Tax Year to Which Refunds Relate

Column headings:

1. 2012
2. 2011
3. 2010
4. Prior Years

Row headings:

1. Individual income and tax withholdings
2. Corporation income taxes
3. Unemployment taxes
4. Excise taxes
5. Estate and gift taxes
6. Railroad Retirement taxes
7. Fines, penalties, interest, and other revenue
8. Customs duties
9. Total amount of Federal refunds.

Section E—Miscellaneous (to be completed only by Treasury, DHS, and DOL)

	Current FY	Prior FY
1. Portion due from identified noncompliance assessments	X	X
2. Portion due from preassessment work in process	X	X

Section F—Tax Gap (to be completed only by Treasury, DHS and DOL)

Column headings:

	Current FY	Prior FY
1. Low end of range	X	X
2. High end of range	X	X

Row headings:

1. Tax gap estimate

"Text Data" Tab

1. Disclose the basis of accounting related to collections and disbursements of non-Federal nonexchange revenue.
2. Are all trust fund revenues recorded in accordance with applicable law (SFFAS No. 7, par. 66). If no, provide the reasons.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 17. Prior-Period Adjustments

"Other Notes Info" Tab

Section A—Non-Federal Prior-Period Adjustments – Restated
List the financial statement lines (excluding net position) and the amount by which they were restated as a result of correcting errors that occurred in the prior FY. Section A amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.2, the current FY.

Statements and lines that were restated (not footnotes):	Amount
1 – 10. Agency-entered description	X

Section B—Federal Prior-Period Adjustments – Restated
List the financial statement lines (excluding net position) and the amount by which they were restated as a result of correcting errors that occurred in the prior FY. Section B amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 3.2, the current FY.

Statements and lines that were restated (not footnotes):	Amount
1 – 10. Agency-entered description	X

Section C—Non-Federal Correction of Errors
List the financial statement lines (excluding net position) and the amount by which they were adjusted as a result of correcting errors that occurred in years preceding the prior FY. Section C amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.3, the prior FY.

Statements and lines that were adjusted (not footnotes):	Amount
1 – 10. Agency-entered description	X

Section D—Federal Correction of Errors
List the financial statement lines (excluding net position) and the amount by which they were adjusted as a result of correcting errors that occurred in years preceding the prior FY. Section D amounts should total to the changes to the net position reported on the Reclassified Statement of Changes in Net Position, line 3.3, the prior FY.

Statements and lines that were adjusted (not footnotes):	Amount
1 – 10. Agency-entered description	X

Section E—Non-Federal Immaterial Errors
List the financial statement lines and the amount by which they were adjusted against current operations as a result of correcting immaterial errors that occurred in the prior FY(s).

Statements and lines that were adjusted (not footnotes):	Amount
1 – 10. Agency-entered description	X

Section F—Federal Immaterial Errors
List the financial statement lines and the amount by which they were adjusted against current operations as a result of correcting immaterial errors that occurred in the prior FY(s).

Statements and lines that were adjusted (not footnotes):	Amount
1 – 10. Agency-entered description	X

Section G—Closing Package Adjustments
List the financial statement lines and the amount by which they were adjusted from the previous FY (2012) reclassification in this FY's (2013) Closing Package prior-FY (2012) reporting (excludes restatements reported in Sections A and B).

Statements and lines that were adjusted (not footnotes):	Amount
1 – 10. Agency-entered description	X

"Text Data" Tab

1. Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).
2. Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior-FY beginning net position (data reported in Sections C and D).
3. Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).
4. Describe any adjustments of the prior FY reclassification in the current FY Closing Package prior FY's reporting (data reported in Section G), excluding amounts reported as restatements in Section A and B.
5. Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.
6. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 18. Contingencies

Contingencies are uncertain losses that do not meet the requirement for liability recognition on the Balance Sheet. If the contingency is reasonably possible, then disclose the possible liability and the nature of the case. If the contingency is probable with a range of amounts, then recognize the minimum amount in the range and disclose the range along with the nature of the case. If amounts do meet liability recognition, report them in the related liability account in the Balance Sheet. Contingencies that are accrued often require note disclosure so that the financial statements are not misleading; disclose the amount of probable losses along with the nature of the case. Amounts disclosed for litigation, claims, and assessments must be consistent with the agency's legal representation letter. Some examples of claims or other contingencies include: (1) indemnity agreements, (2) unfunded portion of total liabilities to international organizations, and (3) those that may derive from treaties or international agreements.

"Other Notes Info" Tab

Section A—Insurance Contingencies (Reasonably Possible Only)

	Current FY	Prior FY
1. PBGC Defined Pension Plan (single employer)	X	X
2. PBGC Defined Pension Plan (multiemployer)	X	X
3. Overseas Private Investment Corporation-Political Risk Insurance	X	X
4.-8. Agency-entered description	X	X
9. Other insurance contingencies	X	X

Section B—Insurance in Force (No Longer Active)

Section C—Civil Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)
Enter the amounts for the current FY and the prior FY probable liabilities and reasonably possible contingencies for the items listed below. **Agencies are strongly encouraged to include an estimated low/high range for the current FY and the prior FY.**

Column headings:

1. Measured amount (accrued estimated)
2. Estimated range (low)
3. Estimated range (high)
4. Unable to determine (claim amount)

Row headings:

	Current FY	Prior FY
1. Probable	X	X
2. Reasonably possible	X	X

Section D—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)
Enter the amounts for current FY and prior FY probable liabilities and reasonably possible contingencies for the items listed below. **Agencies are strongly encouraged to include an estimated low/high range for the current FY and the prior FY.**

Column headings:

1. Measured amount (accrued estimated)
2. Estimated range (low)
3. Estimated range (high)
4. Unable to determine (claim amount)

Row headings:

	Current FY	Prior FY
1. Probable	X	X
2. Reasonably possible	X	X

Section E—Other Contingencies (SFFAS No. 5, par. 35-42)
Enter the amount for the other contingencies for the current FY and the prior FY that are probable and reasonably possible for the items listed below.

Column headings:

	Current FY	Prior FY
1. Probable	X	X
2. Reasonably possible	X	X

Row headings:

1. DOT – FHWA advance construction projects
2. DOT – FTA full funding agreements
3.-5. Agency-entered description

Section F—Deposit Insurance (to be completed by the Federal Deposit Insurance Corporation and the National Credit Union Administration)
Enter the amounts of deposit insurance for the current FY and the prior FY.

	Current FY	Prior FY
1. FDIC-Federal Deposit Insurance Fund	X	X
2. NCUA-National Credit Union Share Insurance Fund	X	X

"Text Data" Tab

1. Provide the nature of the insurance contingencies, including the range of loss.
2. Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, par. 39).
3. Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40-41).
4. Provide the total claim amounts for cases assessed as "unable to determine," if significant. Also, provide a statement on whether this materiality affects the financial statements.
5. Describe the other claims that may derive from treaties or international agreements.
6. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 19. Commitments

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders that become liabilities when required actions or conditions under the agreements have occurred.

"Other Notes Info" Tab

Section A—Capital Leases – Assets
Enter the Federal and non-Federal amounts for capital leases and accumulated depreciation/amortization, by major asset category, for the current and prior FYs.

Column headings:

	Current FY	Prior FY
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

1. Building
2. Land
3. Equipment
4. Software license
5. Other
6. Accumulated depreciation/amortization
7. Net assets under capital leases

Section B—Capital Leases – Liability
Enter the Federal and non-Federal amounts of the future minimum lease payments, imputed interest, and executory costs including any profit for the current and prior FYs.

Column headings:

	Current FY	Prior FY
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

1. Future minimum lease programs
2. Imputed interest
3. Executory costs including any profit
4. Total capital lease liability

Section C—Commitments – Operating Leases and Undelivered Orders
Enter the Federal and non-Federal amounts of the future operating lease payments and the undelivered orders for the current and Prior FYs. Report the undelivered orders, unpaid, as reported in the agency's notes under Undelivered Orders.

Column headings:

	Current FY	Prior FY
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

1. Operating leases
2. Undelivered orders (unpaid)

Section D—Other Commitments
Enter the description of, and the Federal and non-Federal amounts of, other commitments not reported in this note already for the current and prior FYs.

Column headings:

	Current FY	Prior FY
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

1. Callable capital subscriptions for multilateral development banks
2. Agriculture direct loans and guarantees
3. Long-term satellite and systems
4. Power purchase obligations
5. Grant programs – Airport Improvement Program
6. Fuel purchase obligations
7. Conservation Reserve Program
8. Senior GSE Preferred Stock Purchase Agreement

9–13. Agency-entered description of other commitments

"Text Data" Tab

1. Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses, and restrictions imposed by lease agreements.
2. Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 20. Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (To be completed only by the Department of the Treasury)

"Line Item Notes" Tab

TARP Direct Loans and Equity Investments
Enter the names of the TARP direct loan and equity investment programs and the following information for the current FY and review and change as necessary the amounts for the prior FY.

Column headings:

	Current FY	Prior FY
1. Direct loans and equity investments	X	X
2. Subsidy cost allowance	X	X
3. Net direct loans and equity investments	X	X

Row headings:

1. Capital Purchase Program
2. American International Group, Inc. (AIG), Investment Program
3. ~~Targeted Investment Program~~ (Line inactive for FY 2013)
4. Automotive Industry Financing Program
5. ~~Consumer and Business Lending Initiative~~ (Line inactive for FY 2013)
6. Public-Private Investment Program
7. ~~Asset Guarantee Program~~(Line inactive for FY 2013)

8.-9.Treasury-entered programs

10. All other TARP programs

"Other Notes Info" Tab

Section A—Subsidy Expense/(Income)
Enter amounts for the subsidy expense/(income) for the programs identified in the "Line Item Notes" tab.

	Current FY	Prior FY
1. Capital Purchase Program (CPP)	X	X
2. American International Group, Inc., (AIG) Investment Program	X	X
3. ~~Targeted Investment Program~~(Line inactive)	X	X
4. Automotive Industry Financing Program	X	X
5. ~~Consumer and Business Lending Initiative~~(Line inactive)	X	X
6. Public-Private Investment Program	X	X
7. ~~Asset Guarantee Program~~(Line inactive)	X	X
8-9. Treasury-entered programs	X	X
10. All other TARP programs	X	X

Section B – Interests for TARP Programs
Enter the appropriate percentage relating to the TARP stocks:

Column headings:

	Current FY
1. % of interest rates TARP stock	X%

Row headings:

1. Senior preferred stock stated dividend rate – first 5 years - CPP
2. Increasing senior preferred stock stated dividend rate subsequent years – CPP
3. 30 years of subordinate debentures interest rate of 30 years (first 5 years) – CPP
4. 30 years of subordinate debentures interest rate for the remaining years – CPP
5. Dividend rate compounded annually – AIGs Series D
6. Rate of Series E stock – AIG

Section C – Repayments, Dividends, Interest Collections, and Payments
Enter the type of collection amounts for the TARP programs:

	Current FY	Prior FY
1. Repayments – CPP	X	X
2. Common stock dividend payments – AIG	X	X
3. Payments – Housing	X	X

Section D—Investments
Enter the investment amounts under the TARP programs:

Column headings:

	Current FY
1. Amounts for TARP Program	X

Row headings:

1. Amount of investment – AIGs Series D perpetual cumulative preferred stock
2. Amount of AIGs exchange of Series D to Series E
3. Agreed amount made available for capital facility of AIGs Series F
4. Amount funded to AIG for additional capital facility

5. Amount for Treasury, FDIC and FRBNY asset pool for AGP
6. Amount for Treasury's guarantee limit under AGP
7. Amount for the commitment for the Housing Program

"Text Data" Tab

Line 1 – Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

~~Note 21. Non-TARP Investments in AIG (To be completed only by Treasury)~~Note made inactive in FY 2012.

Note 22. Funds from Dedicated Collections

"Other Notes Info" Tab

For the following funds, enter the required information in Sections A through G for the current FY and the prior FY.

Funds from Dedicated Collections:

1. Federal Old-Age and Survivors Insurance
2. Civil Service Retirement and Disability (See Note)
3. Federal Hospital Insurance (Medicare Part A)
4. Military Retirement (See Note)
5. Federal Disability Insurance
6. Unemployment
7. Federal Supplementary Medical Insurance (Medicare Parts B and D)
8. DOD Medicare-Eligible Retiree Health Care Fund (MERHCF) (See Note)
9. Highway Trust Fund
10. Railroad Retirement
11. Civil Service Health Benefits (See Note)
12. Airport and Airway
13. Exchange Stabilization Fund
14. Black Lung Disability
15. Land and Water Conservation Fund
16. National Flood Insurance Program
17. Ginnie Mae
18. Employees' Life Insurance (See Note)
19. National Service Life Insurance Fund (See Note)
20. Foreign Service Retirement and Disability Fund (See Note)

21. Reclamation Fund
22. Decommissioning and Decontamination Fund
23. Water and Related Resources Fund
24. Universal Service Fund
25. Crime Victims Fund
26-30. Agency-entered fund
31. All other funds from dedicated collections
32. Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only)

Note: These funds were established to account for pensions, other retirement benefits, other postemployment benefits, and other employee benefits provided to Federal employees (civilian or military). In accordance with SFFAS No. 27, par. 18, as amended by SFFAS No. 43, they are excluded from the reporting requirements related to funds from dedicated collections. These funds are retained here to permit the agencies to restate prior period amounts as required by SFFAS no. 43, par. 16 in the first year of implementation.

Section A—Assets – Current FY
Enter the current FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

		Current FY
1.	Cash and other monetary assets	X
2.	Fund balance with Treasury	X
3.	Investments in U.S. Treasury securities (net of unamortized premiums and discounts) excluding interest and including accrued inflation compensation	X
4.	Interest receivable on investment in U.S. Treasury securities	X
5.	Other Federal assets (with other agencies' funds from dedicated collections)	X
6.	Other Federal assets (with other agencies' funds not from dedicated collections)	X
7.	Other non-Federal assets	X
8.	Total assets	X

Section B—Assets – Prior FY
Enter the prior FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

		Prior FY
1.	Cash and other monetary assets	X
2.	Fund balance with Treasury	X
3.	Investments in U.S. Treasury securities (net of unamortized premiums and discounts) excluding interest and including accrued inflation compensation	X
4.	Interest receivable on investment in U.S. Treasury securities	X
5.	Other Federal assets (with other agencies' funds from dedicated collections)	X
6.	Other Federal assets (with other agencies' funds not from dedicated collections)	X
7.	Other non-Federal assets	X
8.	Total assets	X

Section C—Liabilities and Net Position – Current FY
Enter the current FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

		Current FY
1.	Benefits due and payable	X
2.	Other Federal liabilities (with other agencies' funds from dedicated collections)	X
3.	Other Federal liabilities (with other agencies' funds not from dedicated collections)	X
4.	Other non-Federal liabilities	X
5.	Total liabilities	X
6.	Total ending net position	X
7.	Total liabilities and net position	X

Section D—Liabilities and Net Position – Prior FY
Enter the prior FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

		Prior FY
1.	Benefits due and payable	X
2.	Other Federal liabilities (with other agencies' funds from dedicated collections)	X
3.	Other Federal liabilities (with other agencies' funds not from dedicated collections)	X
4.	Other non-Federal liabilities	X
5.	Total liabilities	X
6.	Total ending net position	X
7.	Total liabilities and net position	X

Section E—Revenue, Financing, Expenses, and Other – Current FY

Enter the current FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

		Current FY
1.	Net position, beginning of period	X
2.	Prior-period adjustment	X
3.	Investment revenue from Treasury securities	X
4.	Individual income taxes and payroll tax withholdings	X
5.	Unemployment and excise taxes	X
6.	Other taxes and receipts	X
7.	Royalties and other special revenue	X
8.	All other financing sources	X
9.	Program gross cost or benefit payments	X
10.	Program earned revenues	X
11.	Non-program expenses	X
12.	Net position, end of period	X

Section F—Revenue, Financing, Expenses, and Other – Prior FY

Enter the prior FY amounts for the following items by the fund from dedicated collections name identified in the list above.

Column headings:

		Prior FY
1.	Net position, beginning of period	X
2.	Prior-period adjustment	X
3.	Investment revenue from Treasury securities	X
4.	Individual income taxes and payroll tax withholdings	X
5.	Unemployment and excise taxes	X
6.	Other taxes and receipts	X
7.	Royalties and other special revenue	X
8.	All other financing sources	X
9.	Program gross cost or benefit payments	X
10.	Program earned revenues	X
11.	Non-program expenses	X
12.	Net position, end of period	X

Section G—Number of Agency Funds From Dedicated Collections
Provide the following information related to funds from dedicated collections.

		Current FY	Prior FY
1.	Total number of funds from dedicated collections	U	U

"Text Data" Tab

1. Provide a general description of the individual funds from dedicated collections reported in the "Other Notes Info" tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).
2. State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43.
3. Explain any changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).
4. Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the "Other Notes Info" tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).
5. Provide any other relevant information pertaining to this note, including explanations for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 23. Statement of Social Insurance (a principal financial statement)

"Other Notes Info" Tab

Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) (SFFAS No. 17, par. 32 (3))
Provide the present value of long-range actuarial projections for the OASDI (to be completed only by SSA).

Contributions and earmarked taxes from:

		2013	2012	2011	2010	2009
1.	Participants who have attained age 62	X	X	X	X	X
2.	Participants ages 15-61	X	X	X	X	X
3.	Future participants (under age 15 and births during period)	X	X	X	X	X
4.	All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2013	2012	2011	2010	2009
5. Participants who have attained age 62	X	X	X	X	X
6. Participants ages 15-61	X	X	X	X	X
7. Future participants (under age 15 and births during period)	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. Net present value (NPV) of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section B—Federal Hospital Insurance (HI – Medicare Part A) (SFFAS No. 17, par. 32 (3))
Provide the present value of long-range actuarial projections for the HI – Medicare Part A (to be completed only by HHS).

Contributions and earmarked taxes from:

	2013	2012	2011	2010	2009
1. Participants who have attained eligibility age	X	X	X	X	X
2. Participants who have not attained eligibility age	X	X	X	X	X
3. Future participants	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2013	2012	2011	2010	2009
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section C—Federal Supplementary Medical Insurance (SMI – Medicare Part B) (SFFAS No. 17, par. 32(3))
Provide the present value of long-range actuarial projections for SMI – Medicare Part B (excludes interest and General Fund transfers) (to be completed only by HHS).

Contributions and earmarked taxes from:

	2013	2012	2011	2010	2009
1. Participants who have attained eligibility age	X	X	X	X	X
2. Participants who have not attained eligibility age	X	X	X	X	X
3. Future participants	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2013	2012	2011	2010	2009
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D) (SFFAS No. 17, par. 32 (3))
Provide the present value of long-range actuarial projections for SMI – Medicare Part D (excludes interest and General Fund transfers) (to be completed only by HHS).

Contributions and earmarked taxes from:

	2013	2012	2011	2010	2009
1. Participants who have attained eligibility age	X	X	X	X	X
2. Participants who have not attained eligibility age	X	X	X	X	X
3. Future participants	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2013	2012	2011	2010	2009
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section E—Railroad Retirement (SFFAS No. 17, par. 32 (3))
Provide the present value of long-range actuarial projections for the Railroad Retirement Program (excludes interest and financial interchange income) (to be completed only by RRB).

Contributions and earmarked taxes from:

	2013	2012	2011	2010	2009
1. Participants who have attained eligibility age	X	X	X	X	X
2. Participants who have not attained eligibility age	X	X	X	X	X
3. Future participants	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2013	2012	2011	2010	2009
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X

8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section F—Black Lung Program (Part C) (SFFAS No. 17, par. 32 (3)) Provide the present value of long-range actuarial projections for Black Lung (Part C) **(not including interest expense accruing on the outstanding debt) (to be completed only by DOL)**

Contributions and earmarked taxes from:

	2013	2012	2011	2010	2009
1. Participants who have attained eligibility	X	X	X	X	X
2. Participants who have not attained eligibility	X	X	X	X	X
3. Future participants	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	2013	2012	2011	2010	2009
5. Participants who have attained eligibility	X	X	X	X	X
6. Participants who have not attained eligibility	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. Present value of future expenditures in excess of future revenue	X	X	X	X	X

"Text Data" Tab

1. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Old-Age and Survivors Insurance and the Federal Disability Insurance (Social Security) from 2009-2013.
2. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Hospital Insurance (Medicare Part A) from 2009-2013.
3. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part B) from 2009-2013.
4. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part D) from 2009-2013.
5. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2009-2013.
6. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Black Lung (Part C) from 2009-2013.
7. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
8. Provide relevant information (per SFFAS No. 17, par. 26) about any policy changes enacted after the valuation date, but prior to the end of the FY, that could materially affect the basic statement.

Note 24. Social Insurance

"Other Notes Info" Tab

Section A—Trust Fund Balances (at the Beginning of the Valuation Period) (SFFAS No. 17, par. 32 (3))
Provide the trust fund balances at the beginning of the valuation period for the current year and each of the 4 preceding years.

	2013	2012	2011	2010	2009
1. Federal Old-Age Survivors and Disability Insurance (Social Security)	X	X	X	X	X
2. Federal Hospital Insurance (Medicare Part A)	X	X	X	X	X
3. Federal Supplementary Medical Insurance (Medicare Part B)	X	X	X	X	X
4. Federal Supplementary Medical Insurance (Medicare Part D)	X	X	X	X	X
5. Railroad Retirement	X	X	X	X	X
6. Black Lung (Part C)	X	X	X	X	X

Section B—Social Security Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)
Provide the following demographic assumptions for the years 2013, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	2013	2020	2030	2040	2050	2060	2070	2080
1. Total fertility rate	U	U	U	U	U	U	U	U
2. Age – sex adjusted death rate	U	U	U	U	U	U	U	U
3. Life expectancy at birth – male	U	U	U	U	U	U	U	U
4. Life expectancy at birth – female	U	U	U	U	U	U	U	U
5. Net immigration (persons)	U	U	U	U	U	U	U	U

Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)
Provide the following economic assumptions for the years 2013, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	2013	2020	2030	2040	2050	2060	2070	2080
1. Real wage differential (percent)	X%	X%	X%	X%	X%	X%	X%	X%
2. Average annual wage in covered employment (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
3. Consumer Price Index (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
4. Total employment (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
5. Real gross domestic product (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
6. Average annual interest rate (percent)	X%	X%	X%	X%	X%	X%	X%	X%

Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)
Provide the following Medicare demographic assumptions for the years 2013, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	2013	2020	2030	2040	2050	2060	2070	2080
1. Total fertility rate	U	U	U	U	U	U	U	U
2. Age – sex adjusted death rate	U	U	U	U	U	U	U	U
3. Net immigration (persons)	U	U	U	U	U	U	U	U

Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)
Provide the following Medicare economic assumptions for the years 2013, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	2013	2020	2030	2040	2050	2060	2070	2080
1. Real wage differential (percent)	X%	X%	X%	X%	X%	X%	X%	X%
2. Average annual wage in covered employment (percent change)	X%	X%	X%	X%	X%	X%	X%	X%

3. CPI (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
4. Real GDP (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
5. Per beneficiary cost–HI (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
6. Per beneficiary cost–SMI Part B (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
7. Per beneficiary cost–SMI Part D (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
8. Real average annual interest rate (percent)	X%	X%	X%	X%	X%	X%	X%	X%

Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by RRB)
Provide the following Railroad Retirement economic assumptions for the years 2013, 2020, and 2030+.

	2013	2020	2030+
1. Cost-of-living increase/(decrease) (percent)	X%	X%	X%
2. Interest rate (percent)	X%	X%	X%
3. Wage increase/(decrease) (percent)	X%	X%	X%

Section G—Other Railroad Retirement Assumptions Information
Provide the following for Railroad Retirement.

	2013
1. The estimated average railroad employment in 2013 – middle assumption	U

Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT) (to be completed only by NRRIT)

	2013
1. The amount received from RRB since NRRIT's inception	X
2. The amount NRRIT has returned to RRB since NRRIT's inception	X
3. The amount of net transfers NRRIT made to the RRB to pay retirement benefits during fiscal 2013	X

Section I—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL)
Provide the following Black Lung economic assumptions from 2013-2040.

	Through 2022	2023+
1. Tax rate per ton of underground-mined coal (dollar)	X	X
2. Tax rate per ton of surface-mined coal sold (dollar)	X	X

Section J—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL)
Provide the following Black Lung economic assumptions from 2013-2040, as applicable.

	2013	Through 2022	2023+
1. Lowest future benefit rate increase (percent)	X%	-	-
2. Highest future benefit rate increase (percent)	X%	-	-
3. Lowest medical cost rate increase (percent)	X%	-	-
4. Highest medical cost rate increase (percent)	X%	-	-
5. Caps of sales price (percent)	-	X%	X%

Section K—Other Black Lung Program Information
Provide the following information related to the Black Lung Program for the year ended September 30, 2013.

	2013
1. Lowest interest rate on outstanding repayable advances	X%
2. Highest interest rate on outstanding repayable advances	X%
3. Lowest interest rate on new borrowings	X%
4. Highest interest rate on new borrowings	X%
5. Interest rate used to discount all of the projections	X%

"Text Data" Tab

Provide the following for Railroad Retirement.

1. State the source for details on demographic, economic, and all other assumptions (SFFAS No. 17, par. 25).
2. State the source for obtaining the mortality after age retirement actuarial demographic assumptions.
3. State the source for obtaining the mortality after disability retirement actuarial demographic assumptions.
4. State the source for obtaining the mortality during active service actuarial demographic assumptions.
5. State the source for obtaining the mortality of widow annuitants actuarial demographic assumptions.
6. State the source for obtaining the termination for spouses actuarial demographic assumptions.
7. State the source for obtaining the termination for disabled children actuarial demographic assumptions.
8. State the source for obtaining the widow remarriage rate actuarial demographic assumptions.
9. State the source for obtaining the age retirement actuarial demographic assumptions.
10. State the source for obtaining the disability retirement actuarial demographic assumptions.
11. State the source for obtaining the withdrawal rates actuarial demographic assumptions.

Provide the following for the Black Lung Program.

12. State the source for obtaining the interest rate actuarial economical assumptions.
13. State the significant assumptions used in the projections for the Statement of Social Insurance.
14. State the source for projections of future coal production, sale prices, and life expectancies.
15. Provide any additional information related to the significant assumptions for the Black Lung Program.

Note 25. Stewardship Land

"Other Notes Info" Tab

Section A—Stewardship Land (SFFAS No. 29, par. 40d)
Enter the physical units at yearend for each category of predominate use of stewardship land in lines 1 through 11 for the current and prior FYs. Enter the data on line 12 if the category is not listed.

	Current FY	Prior FY
1. Physical units at the end of the year	U	U

Row headings:

1. Public land
2. National Forest System
3. National Wildlife Refuge System
4. National Park system
5. Withdrawn public land
6. Mission land
7. Water, power, and recreation
8. Geographic management areas
9. National fish hatcheries
10. Conservation areas
11. National marine monuments
12. All other

"Text Data" Tab

1. Describe the predominant uses of the stewardship land (SFFAS No. 29, par. 40c).
2. Provide the condition of the stewardship land (SFFAS No. 29, par. 41).
3. Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).
4. Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).
5. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 26. Heritage Assets

"Other Notes Info" Tab

Section A—Collection Type Heritage Assets (SFFAS No. 29, par. 25d)
Enter the physical units at yearend for each agency-entered collection type of heritage asset for the current and prior FY.

	Current FY	Prior FY
1. Physical units at the end of the year	U	U

Row headings:

Lines 1 through 5—Agency-entered categories

Section B—Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)
Enter the physical units at yearend for each agency-entered non-collection type of heritage asset for the current and prior FY.

	Current FY	Prior FY
1. Physical units at the end of the year	U	U

Row headings:

Lines 1 through 5—Agency-entered categories

"Text Data" Tab

1. Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).
2. Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).
3. Provide a brief description of the condition of each category of the heritage assets (SFFAS 29, par. 26).
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 27. Fiduciary Activities

"Other Notes Info" Tab

Section A—Schedule of Fiduciary Net Assets – Deposit Funds – Current FY
Enter the current FY amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following deposit funds (or funds held by non-Federal custodians), enter the required information.

1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, Bureau of Indian Affairs (BIA) Fiduciary Deposit Fund
3. The Department of the Interior, Office of the Special Trustee for American Indians Individual Indian Money (OST IIM) Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of State, Libyan Claims Deposit Fund

8- 12. Agency-entered fund

For lines 8 through 12—Agency-entered fund name and Treasury Account Symbol (TAS) for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Column headings:

	Current FY
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

Section B—Schedule of Fiduciary Net Assets – Deposit Funds – Prior FY
Enter the prior FY amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following deposit funds (or funds held by non-Federal custodians), enter the required information.

1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, BIA Fiduciary Deposit Fund
3. The Department of the Interior, OST IIM Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of State, Libyan Claims Deposit Fund

8- 12. Agency-entered fund

For lines 8 through 12—Agency-entered fund name and TAS for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Column headings:

	Prior FY
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

Section C—Schedule of Fiduciary Net Assets – All Other Agency Funds – Current FY
Enter the current FY amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following, enter the required information:

1. The Department of the Interior, OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund
3-7. Agency-entered fund

For lines 3 through 7—Designated or agency-entered fund name and TAS for fiduciary deposit funds.

Column headings:

	Current FY
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

Section D—Schedule of Fiduciary Net Assets – All Other Agency Funds - Prior FY
Enter the prior FY amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following, enter the required information.

1. The Department of the Interior, OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund
3-7. Agency-entered fund

For lines 3 through 7—Designated or agency-entered fund name and TAS for fiduciary deposit funds.

Column headings:

	Prior FY
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

Section E —Number of Agency Fiduciary Funds
Provide the following information related to all fiduciary funds.

	Current FY	Prior FY
1. Total number of fiduciary funds – all funds	U	U

"Text Data" Tab

1. Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).
2. Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).
3. Provide the TAS for **all** funds with fiduciary activities.
4. For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SSFAS No. 31, par. 12).
5. Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.
6. If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)).
7. If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).
8. If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).
9. If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31, par. 19).
10. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 28A. Financial and Housing Market Stabilization – Investment in Government Sponsored Enterprises (to be completed only by the Department of the Treasury)

Enter the amounts and names of the GSE preferred and common stock for the current FY and prior FY.

"Line Item Notes" Tab

Column headings:

	Current FY	Prior FY
1. Gross investment as of 9/30	X	X
2. Cumulative valuation gain/(loss)	X	X
3. 9/30 fair value	X	X

Row headings:

1. Fannie Mae senior preferred stock
2. Freddie Mac senior preferred stock
3. Fannie Mae warrants common stock
4. Freddie Mac warrants common stock

5.-7. Private entities entered stock

8. Total GSE investment

"Other Notes Info" Tab

Section A – Other Related Information

	Current FY	Prior FY
1. Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks and warrants	X	X
2. Revenue recognized from dividends	X	X

Section B – Other Related Information (in Percentages)

	Current FY	Prior FY
1. Nominal cost percentage of common stock on a fully diluted basis	X%	X%
2. Rate of dividends	X%	X%

Section C – Other Related Information in Units

	Current FY	Prior FY
1. Number of non-voting senior preferred stock - shares	X	X

"Text Data" Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 28B. Financial and Housing Market Stabilization – Liabilities to Government Sponsored Enterprises (to be completed only by the Department of the Treasury)

Enter the amount of the liability for the current FY and prior FY.

"Line Item Notes" Tab

	Current FY	Prior FY
1. GSE accrued liability	X	X
2. GSE contingent liability	X	X
~~3. 5. Private entities entered stock~~(Lines inactivated for FY 2013)	X	X
6. All other liabilities	X	X

"Other Notes Info" Tab

Section A – Other Related Information

Under the Senior Preferred Stock Purchase Agreements (SPSPA), provide the following information:

	Current FY	Prior FY
1. Actual payment made to the GSE	X	X

Section B – Case Scenarios

Enter the estimated contingent liability amount for the current FY and prior FY.

	Current FY	Prior FY
1. Optimistic case scenario	X	X
2. Extreme case scenario	X	X

"Text Data" Tab

1. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

~~Note 29A. Derivative Assets (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815-Derivatives and Hedging)~~ (Line inactivated for FY 2013)

~~Note 29B. Derivative Liabilities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815-Derivatives and Hedging)~~ (Line inactivated for FY 2013)

Note 30. Statement of Changes in Social Insurance Amounts (a principal financial statement)

"Other Notes Info" Tab

Section A – Changes in Social Insurance Amounts (OASDI) (SFFAS No. 37, par. 31) (to be completed only by SSA)

	2013	2012
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for the SSA, beginning of the year (that is, as of January 1, 201X)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions and methods	X	X
3. Changes in economic data assumptions and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section B – Changes in Social Insurance Amounts (HI – Medicare Part A) (SFFAS No. 37, par. 31) (to be completed only by HHS)

	2013	2012
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for HI – Medicare Part A, beginning of the year (that is, as of January 1, 201X)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions and methods	X	X
3. Changes in economic data assumptions and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section C – Changes in Social Insurance Amounts (SMI – Medicare Part B) (SFFAS No. 37, par. 31) (to be completed only by HHS)

	2013	2012
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare Part B, beginning of the year (that is, as of January 1, 201X)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions and methods	X	X
3. Changes in economic data assumptions and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D) (SFFAS No. 17, par. 32 (3))

	2013	2012
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare Part D, beginning of the year (that is, as of January 1, 201X)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions and methods	X	X
3. Changes in economic data assumptions and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section E—Changes in Social Insurance Amounts (Railroad Retirement Board) (SFFAS No. 37, par. 31) (to be completed only by RRB)

	2013	2012
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for the Railroad Retirement Board, beginning of the year (that is, as of January 1, 201X)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions and methods	X	X
3. Changes in economic data assumptions and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section F—Changes in Social Insurance Amounts (Black Lung) (SFFAS No. 37, par. 31) (to be completed only by DOL)

	2013	2012
1. Provide the net present value of future revenue less future expenditures for current and future participants for the years 2012-2040 for the Black Lung, beginning of the year (that is, September 30, 201X)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions and methods	X	X
3. Changes in economic data assumptions and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

"Text Data" Tab

1. Provide an explanation for the changes in demographic assumptions that affect the open group measures.
2. State the economic assumptions and methods and their effects on the social insurance open group measure and provide an explanation for the changes.
3. Provide any legislative changes since the last report that are projected to have a significant effect on all social insurance programs.
4. Provide the methodological improvements and updates of the program-specific data included in the measures.
5. Provide any other relevant information pertaining to changes in social insurance amounts.

Governmentwide Financial Report System FR Notes Entry Instructions

Complete each note by entering the required information in each tab and then marking each note "Complete." Do not enter zeros if the answer is not applicable. Mark the "No Data" box in each section of the "Line Item Notes," "Other Notes Info," and "Text Data" tabs, when no data is applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line and/or column is displayed in GFRS for tabs 2 and 3. The normal balance for tab 1 is the same as the related Balance Sheet line identified in the header of the note.

Enter the reporting method, where instructed, for the few notes that are not tied to an identified reporting method. The reporting method for the majority of the notes is determined by the reporting method used in the agency's audited financial statements in GFRS Module GF002.

FR Note Instructions

Note 1. Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Section A—Federal Reserve Earnings (to be completed only by the Department of the Treasury)

Line 1—*Enter the amount of Treasury securities including securities held by the Federal Reserve Bank (FRB) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of FRB earnings on Treasury securities that exceed the statutory amount for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Section B—Related Parties – External to the Reporting Entity for the Financial Report

Line 1—*Enter the amount of related party receivables for the current FY in the first column and the prior FY in the second column.*

Line 2—*Enter the amount of related party payables for the current FY in the first column and the prior FY in the second column.*

Line 3—*Enter the amount of related party operating revenue for the current FY in the first column and the prior FY in the second column.*

Line 4—*Enter the amount of related party net cost of operations for the current FY in the first column and the prior FY in the second column.*

Line 5—*Enter the amount of the related party economic dependency transactions for the current FY in the first column and the prior FY in the second column*

.

Line 6—*Enter the amount of investments in related parties for the current FY in the first column and the prior FY in the second column.*

"Text Data" Tab

Line 1—*Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of the agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.*

Line 2—*Explain the nature of any departures from U.S. GAAP and the impact on the amounts and disclosures in the agency's financial statements.*

Line 3—*When applying the general rule of SFFAS No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.*

Line 4—*Describe any change in accounting if the collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts. The description should point out how it differs from the accounting standards prescribed in SFFAS No. 7, par.48.*

Line 5—*Clearly and completely define the reporting entity per FASAB concepts. Provide a list and/or description of the agency's components, entities, or Treasury fund account symbols for which balances and activities are not combined into the agency's consolidated audited financial statements and, therefore, are not represented in the GFRS data.*

Line 6—*Clearly and completely define the reporting entity per FASAB concepts. Provide a list and/or description of the agency's components, entities, or Treasury fund account symbols for which balances and activities are combined into the agency's consolidated audited financial statements and, therefore, are represented in the GFRS data.*

Line 7—*Provide any additional significant accounting policies specific to the agency not included in GFRS Module GF006—FR Notes.*

Line 8—*Provide any other relevant information pertaining to Federal Reserve earnings.*

Line 9-14—*Provide details on the related party relationship and transactions for the related party balances reported on the "Other Notes Info" tab for lines 1 through 6. Also, indicate the page number of the agency's financial report where the amount is identified.*

Line 15—*Provide useful information on the related party leases.*

Line 16—*Provide details on all control relationships.*

Line 17—*Provide any other useful information on related parties.*

Note 2. Cash and Other Monetary Assets

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1 (to be completed only by Treasury)—*Enter the amount of operating cash – not restricted for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2 (to be completed only by Treasury)—*Enter the amount of operating cash – restricted for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of other cash that is not restricted for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: Cash that is not restricted represents amounts of cash that an entity holds (entity cash) for which it has the authority to spend.

Line 4—*Enter the amount of other cash that is restricted for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: Restricted cash represents amounts of cash that an entity holds and **does not** have authority to spend.

Line 5 (to be completed only by Treasury)—*Enter the amount of international monetary assets for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: International monetary assets represent amounts of cash held for the International Monetary Fund (IMF) and Special Drawing Rights (SDR).

Line 6 (to be completed only by Treasury)—*Enter the amount of gold for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of foreign currency for the current FY in the first column and the amount for the prior FY in the second column.*

"Other Notes Info" Tab (to be completed only by Treasury)

Section A—Other Related Information

Line 1—*Enter the amount of the available balance of the IMF Letter of Credit for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of the reserve position in the IMF for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of SDR holdings in the Exchange Stabilization Fund for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of the SDR certificates outstanding with the FRB for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of the interest bearing liability to the IMF for SDR allocations for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of gold certificates for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Section B—Gold (to be completed only by Treasury)

Line 1—*Enter the number of fine troy ounces of gold for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the statutory price of 1 fine troy ounce of gold for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the market value of 1 fine troy ounce of gold for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Section C—Analysis of Cash Held Outside Treasury

Line 1 – *Enter the total amount of cash held outside of Treasury that is reported to the Treasury Central Accounting Division via the FMS 224 or FMS 1219/1220 for the current FY in the first column and for the prior FY in the second column.*

Line 2 through 6—*Agency-entered descriptions and amounts representing reconciling items between the cash held outside of Treasury reported to the Treasury Central Accounting Division via the Statement of Transactions/Statement of Accountability (FMS 224 or FMS 1220, SF 1221/FMS 1219 and SF 1218) versus the total cash reported in GFRS Note 2. Enter the reconciling amounts for the current FY in the first column and for the prior FY in the second column.*

Line 7—This is a calculated amount.

"Text Data" Tab

Line 1—*Describe the nature of the amounts reported on the "Line Item Notes" tab, line 3, "Other cash – not restricted," and include any relevant amounts.*

Line 2—*Describe the nature of the amounts reported on the "Line Item Notes" tab, line 4, "Other cash – restricted." Include any relevant amounts and any statutory authority (law, regulation, or agreement) citation.*

Line 3—*State the entity for which the cash is being held, if the cash is restricted because it is non-entity cash.*

Line 4—Is the restricted cash held in a financial institution related to the amounts reported on the "Line Item Notes" tab, line 4, "Other cash – restricted"? If yes, is it a Treasury-designated bank?

Line 5—Is the restricted cash invested related to the amounts reported on the "Line Item Notes" tab, line 4, "Other cash – restricted"? If yes, is it invested in the Bureau of the Fiscal Service security, agency security, and/or non-Federal security?

Line 6—*Describe the nature of the amounts reported on the "Line Item Notes" tab, line 7, "Foreign currency." Include any relevant amounts and any statutory authority.*

Line 7—*Disclose any restrictions on the use of the amount reported on the "Line Item Notes" tab, line 7, "Foreign currency" (for example, by law, regulation, or agreement).*

Line 8—*Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).*

Line 9—*Provide further details to support the nature and cause of the reconciling items reported in Section C, lines 2 through 6. Include details regarding how these reconciling items are being addressed and resolved.*

Line 10—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 3. Accounts and Taxes Receivable

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1—*Enter the amount of gross accounts receivable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of interest receivable related to accounts receivable (in line 1 above) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of receivables for penalties, fines, and administrative fees related to accounts receivable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of the allowance for loss on accounts receivable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of the allowance for loss on interest receivable related to accounts receivable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of the allowance for loss on penalties, fines, and administrative fees receivable related to accounts receivable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7 (to be completed only by Treasury, the Department of Labor (DOL), and the Department of Homeland Security (DHS))—*Enter the amount of the gross taxes receivable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 8 (to be completed only by Treasury, DOL, and DHS)—*Enter the amount of the allowance for loss on taxes receivable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Other Notes Info" Tab

Section A—Taxes (to be completed only by Treasury, DOL, and DHS)

Line 1—*Enter the amount of interest on uncollectible accounts related to accounts receivable (SSFAS No. 1, par. 55) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Describe the method(s) used to calculate the allowances on accounts receivable*.

Line 2 (to be completed only by Treasury, DOL, and DHS)—*Describe the method(s) used to calculate the allowance on taxes receivable.*

Line 3—*Provide a reconciliation of the material differences between the balance of accounts receivable and the Treasury Report on Receivables.*

Line 4—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 4A. Direct Loans Receivable and Mortgage Backed Securities

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Row headings – direct loan and defaulted guaranteed loan programs:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. ~~Export Loans (to be completed only by the Department of Agriculture)~~(Line inactivated for FY 2013)
7. Housing for the Elderly and Disabled (to be completed only by the Department of Housing and Urban Development)
8. Farm Loans (to be completed only by the Department of Agriculture)
9. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
10. U.S. Agency for International Development (to be completed only by the U.S. Agency for International Development)

11. Housing and Urban Development (to be completed only by the Department of Housing and Urban Development)
12. Telecommunications Loans (to be completed only by the Department of Agriculture)
13. ~~GSE Mortgage Backed Securities Purchase Program (to be completed only by Treasury)~~(Line inactivated for FY 2013)
14. Food Aid (to be completed only by the Department of Agriculture)
15. International Monetary Fund – Quota (to be completed only by Department of the Treasury)
16. International Monetary Fund – New Arrangements to Borrow (to be completed only by Department of the Treasury)
17-21. Agency-entered programs
22. All other loans receivable

For each program enter the following information.

Column 1—*Enter the current FY face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 2—*Enter the current FY long-term cost of direct loans and defaulted guaranteed loans outstanding (including foreclosed property, interest, penalties, and allowance).* The long-term cost of loans is the sum of the subsidy cost allowance for post-1991 direct loans, the liability for post-1991 and pre-1992 loan guarantees, and the allowance for uncollectible amounts for post-1991 direct loans and loan guarantees.

Column 3—The current FY net, loans receivable. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the prior FY face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 5—*Enter the prior FY long-term cost of direct loans and defaulted guaranteed loans outstanding (including foreclosed property, interest, penalties, and allowance).*

Column 6—The prior FY net, loans receivable. This is a calculated amount and is the total of columns 4 and 5.

"Other Notes Info" Tab

Section A—Subsidy Expense/(Income)
Enter the subsidy expense/(income) for each direct loan program in the "Line Item Notes" tab as follows.

Column 1—*Enter the amount of the current FY subsidy expense/(income) in the first column.*

Column 2—*Enter the amount of the prior FY subsidy expense/(income) in the second column.*

Section B—Foreclosed Assets – Balances (SFFAS No. 32, par. 21)

Note: The numbers reported on lines 1 and 2 represent the combined totals of all loan programs related to foreclosed assets.

Line 1—*Enter the balances for property held pre-1992 for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the balances for property held post-1991 for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Provide a broad description of foreclosed property.*

Line 2—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 4B. Loan Guarantees

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Row headings – loan guarantee programs:

1. Federal Family Education Loans (to be completed only by the Department of Education)
2. Federal Housing Adminisntration Loans (to be completed only by the Department of Housing and Urban Development)
3. Veterans Housing Benefit Program (to be completed only by the Department of Veterans Affairs)
4. Export-Import Bank Guarantees (to be completed only by the Export-Import Bank of the United States)
5. Small Business Loans (to be completed only by the Small Business Administration)
6. Israeli Loan Guarantee Program (to be completed only by the U.S. Agency for International Development)
7. Overseas Private Investment Corporation Credit Program (to be completed only by the Overseas Private Investment Corporation)
8. Rural Housing Service (to be completed only by the Department of Agriculture)
10. Federal Ship Financing Fund (to be completed only by the Department of Transportation)
11. Business and Industry Loans (to be completed only by the Small Business Administration)
12. Export Credit Guarantee Programs (to be completed only by the Department of Agriculture)

13.-17. Agency-entered programs

18. All other loan guarantee liabilities

For each program, enter the following information.

Column 1—*Enter the amount of the loan guarantee liability for the current FY.*

Column 2—*Enter the amount of loan guarantee liability for the prior FY or review and change as necessary the amount of the loan guarantee liability for the prior FY.*

"Other Notes Info" Tab

Section A—Other Related Information
Enter the amounts for each guaranteed loan program identified in the "Line Item Notes" tab as follows.

Column 1—*Enter the face value loans outstanding (total outstanding principal) for the current FY.*

Column 2—*Enter the amount guaranteed by the Government (total outstanding principal) for the current FY.*

Column 3—*Enter the amount of the subsidy expense/(income) for the current FY.*

Column 4—*Enter the face value of loans outstanding (total outstanding principal) for the prior FY.*

Column 5—*Enter the amount guaranteed by the Government (total outstanding principal) for the prior FY.*

Column 6—*Enter the amount of the subsidy expense/(income) for the prior FY.*

"Text Data" Tab

Line 1—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 5. Inventories and Related Property

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1**—***Enter the gross beginning balance of inventory for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column. This amount is equal to the prior FY net inventory plus the prior FY allowance balance end of year.*

Line 2**—***Enter prior-period adjustment to inventory (not restated) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3**—***Enter the amount of capitalized acquisitions from the public for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4**—***Enter the amount of capitalized acquisitions from Government agencies for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5**—***Enter the amount of inventory sold or used for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6**—***Enter the amount of the total allowance for inventories and related property for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—Ending balance of inventory, net. This is a calculated line and is the net of lines 1 through 6.

Note: The ending net balance for the prior FY, plus total allowance for inventories for the prior FY, must equal the beginning gross balance for the current FY.

"Other Notes Info" Tab

Section A—Inventory Yearend Balances by Category Type

Line 1—*Enter the amount of inventory purchased for sale for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of inventory held in reserve for future sale to the public for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of inventory and operating materials and supply items held for repair for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of inventory – excess, obsolete, and unserviceable for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of operating materials and supplies held for use for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of operating materials and supplies held in reserve for future use for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of operating materials and supplies – excess, obsolete, and unserviceable (property that exceeds the amount expected to be used in normal operations) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 8—*Enter the amount of stockpile materials (strategic and critical materials held due to statutory requirements for use in national defense, conservation, or national emergencies) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 9—*Enter the amount of stockpile materials held for sale for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 10—*Enter the amount of forfeited property for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column. Forfeited property is property acquired through forfeiture proceedings, property acquired by the Government to satisfy a tax liability, and unclaimed and abandoned merchandise.*

Line 11—*Enter the amount of other related property for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column. Other related property includes: 1) commodities – items of commerce or trade that have an exchange value used to stabilize or support market prices; 2) seized monetary instruments – only those monetary instruments that are awaiting judgment to determine ownership; 3) forfeited property – monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; and 4) any other property not classified in items 1 through 3.*

Line 12—*Enter the amount of the total allowance for inventories and related property for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column. This amount should agree with the amount entered on line 6 of the "Line Item Notes" tab.*

Line 13—Total inventories and related property, net. This is a calculated line and is the net of lines 1 through 12. This total must equal the ending balance as reported on the "Line Item Notes" tab.

Section B—Capitalized Acquisitions From Government Agencies by Trading Partner

Line 1—*Enter the amount of capitalized assets acquired from the General Services Administration (4700) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of capitalized assets acquired from the Department of Justice (1500) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of capitalized assets acquired from all other departments for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—Total capitalized assets from Federal agencies. This is a calculated line and is the total of lines 1 through 5. This total must equal the amount reported for capitalized assets from Federal agencies in the "Line Item Notes" tab.

Section C—Other Information – Dollar Value

Line 1—*Enter the dollar value balance of seized property for the current FY in the first column and review and change as necessary the dollar value balance for the prior FY in the second column.*

Line 2—*Enter the dollar value balance of forfeited property for the current FY in the first column and review and change as necessary the dollar value balance for the prior FY in the second column.*

Line 3—*Enter the dollar value balance of goods held under price support and stabilization programs for the current FY in the first column and review and change as necessary the dollar value balance for the prior FY in the second column.*

Section D—Other Information – Number of Items/Volume

Line 1—*Enter the number of items/volume of seized property for the current FY in the first column and review and change as necessary the number of items/volume for the prior FY in the second column.*

Line 2—*Enter the number of items/volume of forfeited property for the current FY in the first column and review and change as necessary the number of items/volume for the prior FY in the second column.*

Line 3—*Enter the number of items/volume of goods held under price support and stabilization programs for the current FY in the first column and review and change as necessary the number of items/volume for the prior FY in the second column.*

"Text Data" Tab

Enter the following information as it relates to inventory by each category (SFFAS No. 3).

Line 1—*Describe the method used to calculate the allowance.*

Line 2—*Provide the significant accounting principles and the methods of applying those principles.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 6. Property, Plant, and Equipment (PP&E)
"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).
The ending balance for the prior FY (PP&E accumulated depreciation) must equal the beginning balance for the current FY.

"Line Item Notes" Tab

Line 1—PP&E – balance beginning of year

Column 1—*Enter the amount of the beginning balance of PP&E for the current FY.*

Column 2—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for the current FY.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the amount of the beginning balance of PP&E for the prior FY.*

Column 5—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for the prior FY.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 2—Prior-period adjustments (not restated)

Column 1—*Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for the current FY.*

Column 2—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for the current FY.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for the prior FY.*

Column 5—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for the prior FY.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 3—Capitalized acquisitions from the public

Column 1—*Enter the total purchases and other additions from the public for the current FY.*

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Column 4—*Enter the total purchases and other additions from the public for the prior FY.*

Column 5—Intentionally left blank.

Column 6—Automatically calculated based on information in column 4.

Line 4—Capitalized acquisitions from Government agencies

Column 1—*Enter the total purchases and other additions from other Government agencies for the current FY.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for the current FY, if the gross amount is reported in column 1.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the total purchases and other additions from other Government agencies for the prior FY.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for the prior FY, if the gross amount is reported in column 4.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 5—Deletions from the Balance Sheet

Column 1—*Enter the amount of all items removed from PP&E for the current FY.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for the current FY.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the amount of all items removed from PP&E for the prior FY.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for the prior FY.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 6—Revaluations

Column 1—*Enter the amount of the revaluations (not included in lines 2, 5, and 7), purchases, and other additions from other Government agencies for the current FY.*

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Column 4—*Enter the amount of the revaluations (not included in lines 2, 5, and 7), purchases, and other additions from other Government agencies for the prior FY.*

Column 5—Intentionally left blank.

Column 6—Automatically calculated based on information in column 4.

Line 7—Stewardship reclassifications

Column 1—*Enter the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for the current FY.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for the current FY.*

Column 3—Automatically calculated based on information in columns 1 and 2.

Column 4—*Enter the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for the prior FY.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for the prior FY.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 8—Depreciation/amortization

Column 1—Intentionally left blank.

Column 2—*Enter the amount of accumulated depreciation/amortization for current FY expenses.*

Column 3—Automatically calculated based on information in column 2.

Column 4—Intentionally left blank.

Column 5—*Enter the amount of accumulated depreciation/amortization for prior FY expenses.*

Column 6—Automatically calculated based on information in column 5.

Line 9—PP&E balance end of year

Column 1—Automatically calculated based on information provided for the current FY.

Column 2—Automatically calculated based on information provided for the current FY.

Column 3—Automatically calculated for the current FY.

Column 4—Automatically calculated based on information provided for the prior FY.

Column 5—Automatically calculated based on information provided for the prior FY.

Column 6—Automatically calculated for the prior FY.

"Other Notes Info" Tab

Section A—Cost of PP&E for Each Category

Line 1—*Enter the gross cost of buildings, structures, and facilities, including improvements to land, for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 2—*Enter the gross cost of furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 3—*Enter the gross cost of construction in progress for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 4—*Enter the gross cost of land and land rights for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 5—*Enter the gross cost of internal use software and internal use software in development for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 6—*Enter the gross cost of assets under capital lease for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 7—*Enter the gross cost of leasehold improvements for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 8—*Enter the gross cost of other PP&E for the current FY in the first column and review and change as necessary the cost for the prior FY in the second column.*

Line 9—Total PP&E. This is a calculated line and is the total of lines 1 through 8. This total must equal the ending PP&E balances reported in the "Line Item Notes" tab.

Section B—Accumulated Depreciation/Amortization for Each Category

Line 1—*Enter the amount of accumulated depreciation/amortization related to buildings, structures, and facilities, including improvements to land, for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of accumulated depreciation/amortization related to furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of accumulated depreciation/amortization related to internal use software for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of accumulated depreciation/amortization related to assets under capital lease for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of accumulated depreciation/amortization related to leasehold improvements for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of accumulated depreciation/amortization related to other PP&E for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—Total accumulated depreciation/amortization. This is a calculated line and is the total of lines 1 through 6. This total must equal the total accumulated depreciation/amortization amounts reported in the "Line Item Notes" tab.

Section C—Capitalized Acquisitions by Trading Partner

Note: This section breaks down the amount reported on line 4 in the "Line Item Notes" tab by trading partner.

Line 1—*Enter the amount of net capitalized assets acquired from the General Services Administration (4700) for the current FY in the first column and review and change as necessary the amount for the prior FY in second column.*

Line 2—*Enter the amount of net capitalized assets acquired from the Department of Defense (DE00) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of net capitalized assets acquired from the Department of the Interior (1400) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of net capitalized assets acquired from the Department of Justice (1500) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of net capitalized assets acquired from the National Aeronautics and Space Administration (8000) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of net capitalized assets acquired from all other departments for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—Total net capitalized assets acquired from Federal agencies. This is a calculated line and is the total of lines 1 through 6. This total must equal the amount reported for capitalized assets in the "Line Items Notes" tab.

Section D—Gain/Loss on Sale/Disposition

Line 1—*Enter the amount of the gain/loss on the sale and/or disposition of PP&E for the current FY in the first column and review and change as necessary the amount for the prior FY in second column.*

"Text Data" Tab

Line 1—*Provide the physical quantity information, by category, for multiuse heritage assets that are included in the "Line Item Notes" tab (SFFAS No. 29, par.25).*

Line 2—*Provide any other relevant information pertaining to this note and any material changes to the prior FYs' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.*

Note 7. Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Financial Service – Investment Companies, ASC 946)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

For purposes of reporting in the Governmentwide Financial Statements, this note does not include U.S. Treasury securities. This activity is to be reported in Note 10B–Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds.

"Line Item Notes" Tab

Fixed Income/Debt Securities are any securities representing a creditor relationship with an enterprise. This includes, among other items, municipal securities, corporate bonds, convertible debt, commercial paper, and all securitized debt instruments such as collateralized mortgage obligation and real estate mortgage investment conduits, and interest-only and principle-only strips. For more information on debt securities, refer to FASB ASC 320-10-50-1 and 320-10-50-9.

Line 1—*Enter the amount of the net investment in non-U.S. Government fixed income/debt securities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of the net investment in commercial debt securities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of the net investment in mortgage/asset backed fixed/debt securities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of the net investment of corporate and other bond fixed/debt securities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of the net investment in all other fixed income/debt securities not separately reported on lines 1 through 4 for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Equity Securities are any securities representing an ownership interest in an enterprise (for example, common, preferred, or other capital stock), or the right to acquire (for example, warrants, rights, and call options), or dispose of (for example, put options) an ownership interest in an enterprise at fixed or determinable prices. For more information on equity securities, refer to FASB ASC 320-10-50-1 and 320-10-50-9.

Line 6—*Enter the amount of the net investment in common stock equity securities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of the net investment in unit trust equity securities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 8—*Enter the amount of the net investment in all other equity securities not separately reported on lines 6 and 7 for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 9—*Enter the amount of other net investment not separately reported on lines 1 through 8 for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Other Notes Info" Tab

Section A—Investment Category – Held-to-Maturity Securities

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Line 2—Commercial securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Line 3—Mortgage/asset backed securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Line 4—Corporate and other bond securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Line 5—All other fixed income/debt securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Equity Securities:

Line 6—Common stocks

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Line 7—Unit trusts

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Line 8—All other equity securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Line 9—Other

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unamortized premium/discount for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unamortized premium/discount for the prior FY.*

Column 6—Prior FY net investment. This is a calculated amount and is the total of columns 4 and 5.

Section B—Investment Category – Available-for-Sale Securities

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 2—Commercial securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 3—Mortgage/asset backed securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 4—Corporate and other bond securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 5—All other fixed income/debt securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Equity Securities:

Line 6—Common stocks

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 7— Unit trusts

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 8—All other equity securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 9—Other

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Section C—Investment Category – Trading Securities

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 2—Commercial securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 3—Mortgage/asset backed securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 4—Corporate and other bond securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 5—All other fixed income/debt securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Equity Securities:

Line 6—Common stocks

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 7— Unit trusts

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 8—All other equity securities

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 9—Other

Column 1—*Enter the cost basis for the current FY.*

Column 2—*Enter the unrealized gain/loss for the current FY.*

Column 3—Current FY net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for the prior FY.*

Column 5—*Enter the unrealized gain/loss for the prior FY.*

Column 6—Prior FY fair market value. This is a calculated amount and is the total of columns 4 and 5.

Section D—Other Information

Line 1—*Enter the amount of the proceeds from the sales of available-for-sale securities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-9)

Line 2—*Enter the amount of the gross realized gains from the sales of available-for-sale securities that have been included in earnings as a result of those sales proceeds for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-9)

Line 3—*Enter the amount of the gross realized losses from the sales of available-for-sale securities that have been included in earnings as a result of those sales proceeds for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-9)

Line 4—*Enter the amount of the gross gains that are included in earnings from the transfers of securities from the available-for-sale category into the trading category for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-9)

Line 5—*Enter the amount of the gross losses that are included in earnings from the transfers of securities from the available-for-sale category into the trading category for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-9)

Line 6—*Enter the amount of the net unrealized holding gain on available-for-sale securities for the period that has been included in accumulated other comprehensive income for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-9)

Line 7—*Enter the amount of the net unrealized holding loss on available-for-sale securities for the period that has been included in accumulated other comprehensive income for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-9)

Line 8—*Enter the amount of gains and losses on available-for-sale securities that have been reclassified out of accumulated other comprehensive income into earnings for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-10)

Line 9—*Enter the amount that represents the portion of trading gains and losses for the period that relates to trading securities still held at the reporting due date for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-10)

Line 10—*Enter the net carrying amount of the sold or transferred securities for any sales of or transfers from securities classified as held-to-maturity for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-10)

Line 11—*Enter the net gain or loss in accumulated other comprehensive income from any derivative that hedged the forecasted acquisition of the held-to-maturity security of the sold or transferred security for any sales of or transfers from securities classified as held-to-maturity for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* (FASB ASC 320-10-50-10)

"Text Data" Tab

Line 1—*Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8, and 9.*

Line 2—*Provide a description of the amounts reported on the "Other Notes Info" tab for lines 5, 8, and 9 in Sections A through C.*

Line 3—*Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (that is, specific identification, average cost, or other method used).* (FASB ASC 320-10-50-9)

Line 4—*Provide the circumstances leading to the decision to sell or transfer the security for any sales of or transfers from securities classified as held-to-maturity.* (FASB ASC 320-10-50-10)

Line 5—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 8. Other Assets

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1—*Enter the amount for advances and prepayments for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount for FDIC receivable from resolution activity for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount for NCUA loans for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount for regulatory assets as required to be reported per FASB 71 (Accounting for the Effects of Certain Types of Regulation) for the current FY in the first column and the prior FY amount in the second column.*

Line 5 – *Enter the amount for derivative assets (interest rate contracts, foreign exchange contracts, equity contracts, commodity contracts, credit contracts, and all other contracts) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount for other assets for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Provide a description and related amounts for the advances and prepayments that are being reported on the "Line Item Notes" tab for line 1.*

Line 2—*Provide a description and related amounts for balances that exceed $1 billion in the line titled "Other assets," on the "Line Item Notes" tab.*

Line 3 – *Provide the amounts that are designated s either non-hedging or hedging instruments.*

Line 4—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 9. Accounts Payable

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Note: Grant Liabilities should be reported in Note 15—Other Liabilities.

"Line Item Notes" Tab

Line 1—*Enter the amount of accounts payable for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

"Other Notes Info" Tab

Section A—Interest

Column 1—*Enter the amount of interest accrued and owed to others for the current FY.*

Column 2—*Enter the amount of interest accrued and owed to others for the prior FY.*

"Text Data" Tab

Line 1—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 10A. Federal Debt Securities Held by the Public

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Lines 1 through 8 to be completed only by Treasury.

Line 1—*Enter the amount of marketable securities – Treasury bills for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 2—*Enter the amount of marketable securities – Treasury notes for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 3—*Enter the amount of marketable securities – Treasury bonds for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 4—*Enter the amount of marketable securities – Treasury inflation protected securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 5—*Enter the amount of nonmarketable securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 6—*Enter the amount of the unamortized premium on Treasury securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 7—*Enter the amount of the unamortized discount on Treasury securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 8—*Enter the amount of accrued interest payable on debt issued by Treasury for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Agency securities:

Line 9—*Enter the amount of securities at par for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 10—*Enter the amount of the unamortized premium on securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 11—*Enter the amount of the unamortized discount on securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 12—*Enter the amount of accrued interest payable on agency securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

"Other Notes Info" Tab (to be completed only by the Department of the Treasury)

Section A—Other Related Information

Line 1—*Enter the amount of the debt subject to statutory limit for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 2—*Enter the amount of the statutory debt limit for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 3—*Enter the amount of the losses or gains for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Section B—Average Interest Rate

Line 1—*Enter the average interest rate on marketable securities for Treasury bills for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 2—*Enter the average interest rate on marketable securities for Treasury notes for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 3—*Enter the average interest rate on marketable securities for Treasury bonds for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 4—*Enter the average interest rate on marketable securities for Treasury inflation protected securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 5—*Enter the average interest rate on nonmarketable securities for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

"Text Data" Tab

Line 1— Pursuant to Federal law, are old currencies issued by the Federal Government and not yet redeemed or written off identified as a Federal debt liabitlity at face value?

Line 2—*Provide the losses or gains for the difference between the reacquistion price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securitites that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.*

Line 3— *Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Note: Information for funds not presented individually must be aggregated as much as possible. Funds with an ending balance greater than $5 billion should be presented individually in lines 23 through 25.

Lines 1 through 22 are for specific programs and funds. Enter the amounts for these funds as indicated.

Lines 23 through 25 are to be used for other large programs and funds not specifically listed on lines 1 through 22.

Line 26 is to be used to aggregate all other smaller programs and funds not separately listed on lines 1 through 22.

"Other Notes Info" Tab

Section A—Programs and Funds

1. Social Security Administration, Federal Old-Age and Survivors Insurance
2. Office of Personnel Management, Civil Service Retirement and Disability
3. Office of Personnel Management, Employees' Health Benefits
4. Department of Health and Human Services, Federal Hospital Insurance
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance
8. Department of Labor, Unemployment
9. Federal Deposit Insurance Corporation Funds
10. Office of Personnel Management, Employees' Life Insurance
11. Department of Energy, Nuclear Waste Disposal
12. Department of Health and Human Services, Federal Supplementary Medical Insurance
13. Department of Housing and Urban Development, Federal Housing Administration
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation Fund
18. Department of State, Foreign Services Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
21. Office of Personnel Management, Postal Service Retiree Health Benefits Fund
22. Department of Housing and Urban Development, Ginnie Mae

23-25. Agency-entered description

26. All other programs and funds

For the program and funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current FY.*

Column 2—*Enter the amount of the unamortized discount for the current FY.*

Column 3—*Enter the amount of the unamortized premium for the current FY.*

Column 4—Current FY net investment. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the prior FY.*

Column 6—*Enter the amount of the unamortized discount for the prior FY.*

Column 7—*Enter the amount of the unamortized premium for the prior FY.*

Column 8—Prior FY net investment. This is a calculated amount and is the net of columns 5 through 7.

Section B—Fiduciary Funds – Treasury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity

Lines 1 through 15—Designated or agency-entered descriptions of fiduciary funds – deposit funds only.

For the fiduciary funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the current FY.*

Column 2—*Enter the amount of the unamortized discount for the current FY.*

Column 3—*Enter the amount of the unamortized premium for the current FY.*

Column 4—Current FY net investment. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the prior FY.*

Column 6—*Enter the amount of the unamortized discount for the prior FY.*

Column 7—*Enter the amount of the unamortized premium for the prior FY.*

Column 8—Prior FY net investment. This is a calculated amount and is the net of columns 5 through 7.

Section C—Fiduciary Funds – Treasury Securities Held by All Other Agency Funds With Fiduciary Activity

Lines 1 through 15—Designated or agency-entered descriptions of fiduciary funds – excluding deposit funds.

For the fiduciary funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the current FY.*

Column 2—*Enter the amount of the unamortized discount for the current FY.*

Column 3—*Enter the amount of the unamortized premium for the current FY.*

Column 4—Current FY net investment. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the prior FY.*

Column 6—*Enter the amount of the unamortized discount for the prior FY.*

Column 7—*Enter the amount of the unamortized premium for the prior FY.*

Column 8—Prior FY net investment. This is a calculated amount and is the net of columns 5 through 7.

Note: The total of the net investment amounts in Column 4 of both Sections B and C should match the total current FY and prior FY net investment in U.S. Treasury securities amounts that were entered in Note 27, Section A, Column 1, and Note 27, Section B, Column 1, respectively.

Section D—Programs and Funds (to be completed only by Treasury)

"Agency Note" – Enter a reference to where the data entered in this note can be found in the agency's audited financial statements and describe where the entered data is derived (for example, note number, page number, and/or agency worksheet).

For the program and funds listed, enter the information as follows:

1. Social Security Administration, Federal Old-Age and Survivors Insurance
2. Office of Personnel Management, Civil Service Retirement and Disability
3. Office of Personnel Management, Employees' Health Benefits
4. Department of Health and Human Services, Federal Hospital Insurance
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance
8. Department of Labor, Unemployment
9. Federal Deposit Insurance Corporation Funds
10. Office of Personnel Management, Employees' Life Insurance
11. Department of Energy, Nuclear Waste Disposal
12. Department of Health and Human Services, Federal Supplementary Medical Insurance
13. Department of Housing and Urban Development, Federal Housing Administration
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation Fund
18. Department of State, Foreign Services Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
21. Office of Personnel Management, Postal Service Retiree Health Benefits Fund
22. Department of Housing and Urban Development, Ginnie Mae

23-25. Agency-entered descriptions

26. All other programs and funds
27. Subtotal intragovernmental debt holdings
28. Total net unamortized premiums/discounts for intragovernmental debt holdings
29. Total intragovernmental debt holdings. This is a calculated line and is the total of lines 27 and 28.

Line 1 – 26—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current FY in the first column and the prior FY in the second column.*

Line 27—Subtotal intragovernmental debt holdings. This is a calculated line and is the total of lines 1 through 26.

Line 28—*Enter the amount of total net unamortized premiums/discounts for intragovernmental debt holdings for the current FY in the first column and the prior FY in the second column, as presented in the Bureau of the Fiscal Service's current Fiscal Years Schedules of Federal Debt.*

Line 29—Total intragovernmental debt holdings. This is a calculated line and is the total of lines 27 and 28.

"Text Data" Tab

Line 1—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 11. Federal Employee and Veteran Benefits Payable – Liabilities for Benefits for Services Provided by Federal Employees

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1—*Enter the amount of pension liability and accrued benefits (excluding Railroad Retirement benefits and Veterans Affairs pension, due to eligible Federal civilian or military employees or their beneficiaries) for the current FY in the first column and review and change as necessary the prior FY amount in the second column. This line also includes the pension benefits due and payable to beneficiaries.*

Line 2—*Enter the amount of postretirement health and accrued benefits for the current FY in the first column and review and change as necessary the prior FY amount in the second column. This line also includes benefit premiums payable to carriers.*

Line 3—*Enter the amount of veterans compensation and burial benefits for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 4—*Enter the amount of life insurance and accrued benefits for the current FY in the first column and review and change as necessary the prior FY amount in the second column. This includes the liability for future policy benefits associated with whole life insurance programs, which according to SFFAS No. 5, par. 118, should be equal to the total of (a) the net level premium reserve for death and endowment policy benefits, (b) the liability for terminal dividends, and (c) any premium deficiency.*

Line 5—*Enter the amount of Federal Employees' Compensation Act (FECA) benefits for the current FY in the first column and review and change as necessary the prior FY amount in the second column. This amount must be consistent with the number submitted to the Department of Labor.*

Line 6—*Enter the amount of the liability for all other retirement and postemployment benefits for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

"Other Notes Info" Tab

Note: The sum of actuarial (gains)/losses from assumption changes as reported in Section A (line 8), Section C (line 7), Section E (line 7), and Section G (line 6), should equal line 4, "Gains/Losses from Changes in Actuarial Assumptions," on the Reclassified Statement of Net Cost.

Section A—Pension and Accrued Benefits Liability

The ending balance for the prior FY must equal the beginning balance for the current FY.
This section is a breakdown of the amount entered for pension and accrued benefits liability in the "Line Item Notes" tab, line 1.

Line 1—*Enter the amount of the pension and accrued benefits liability - beginning of the period [this amount is the actuarial present value of all future benefits, based on projected salaries and total projected service, less the actuarial present value of future normal cost contributions that would be made for and by the employees under the*

plan (SFFAS No. 5, par. 71)] for the current FY in the first column and review and change as necessary the prior FY amount in the second column.

Line 2—*Enter the amount of the prior-period adjustments (not restated) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of the prior (and past) service costs from plan amendments (or initiation of a new plan) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of the normal costs (SFFAS No. 5, par. 72) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of the interest on pension liability for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of prior (and past) service cost (from the initiation of a new plan) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of actuarial (gains)/losses "from experience" (SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 8—*Enter the amount of actuarial (gains)/losses "from assumption changes" (SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: The actuarial (gains)/losses from pension assumption changes in line 8 (only) should be included in line 4, "Gains/Losses from Changes in Actuarial Assumptions," on the Reclassified Statement of Net Cost.

Line 9—*Enter the amount of other costs for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 10—Total pension expense (SFFAS No. 5, par. 72). This is a calculated line and is the net of lines 2 through 9.

Line 11—*Enter the amount of benefits paid for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.* The change in pension benefits due and payable to beneficiaries is included in benefits paid.

Line 12—Pension and accrued benefits liability – end of period. This is a calculated line and is the net of lines 1, 10, and 11. This total must equal the balances reported on line 1 on the "Line Item Notes" tab.

Section B—Pension Liability Long-Term Significant Assumptions Used in the Current FY and the Prior FY Valuation

Line 1—(Except OPM) *Enter the rate of interest used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 2—(Except OPM) *Enter the rate of inflation used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 3—(Except OPM) *Enter the rate of projected salary increases used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 4—(to be completed only by OPM) *Enter the CSRS rate of interest used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 5—(to be completed only by OPM) *Enter the CSRS rate of inflation used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 6—(to be completed only by OPM) *Enter the CSRS rate of projected salary increases used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 7—(to be completed only by OPM) *Enter the CSRS rate of cost of living adjustment used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 8—(to be completed only by OPM) *Enter the FERS rate of interest used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 9—(to be completed only by OPM) *Enter the FERS rate of inflation used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 10—(to be completed only by OPM) *Enter the FERS rate of projected salary increases used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 11—(to be completed only by OPM) *Enter the FERS rate of cost of living adjustment used in determining the pension liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Section C—Postretirement Health and Accrued Benefits

The ending balance for the prior FY must equal the beginning balance for the current FY.

Note: The sum of actuarial (gains)/losses from assumption changes (line 7) should equal line 4, "Gains/Losses From Changes in Actuarial Assumptions," on the Reclassified Statement of Net Cost.

This section is a breakdown of the amount entered for postretirement health and accrued benefits in the "Line Item Notes" tab, line 2.

Line 1—*Enter the amount of the actuarial accrued postretirement health and accrued benefits liability beginning of the period for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*
Note: The amount in line 1 is the actuarial present value of all future benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan (SFFAS No. 5, par. 88).

Line 2—*Enter the amount of prior-period adjustments (not restated) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of the prior (and past) service costs from plan amendments (or the initiation of a new plan) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column (SFFAS No. 5, par. 88).*

Line 4—*Enter the amount of normal costs for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of interest on postretirement health liability for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of other actuarial (gains)/losses "from experience"(SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of actuarial (gains)/losses "from assumption changes" (SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: The actuarial (gains)/losses from postretirement health assumption changes in line 7 (only) should be included in line 4, "Gains/Losses from Changes in Actuarial Assumptions," on the Reclassified Statement of Net Cost.

Line 8—*Enter the amount of other costs for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 9—Total postretirement health benefits expense. This is a calculated line and is the net of lines 2 through 8.

Line 10—*Enter the amount of claims and expenses paid and the change in benefit premiums payable to carriers for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 11—Postretirement health and accrued benefits liability – end of period. This is a calculated line and is the net of lines 1, 9, and 10. This total must equal the balances reported on line 2 on the "Line Item Notes" tab.

Section D—Postretirement Health Liability Significant Assumptions Used in Determining the Current FY and the Prior FY Valuation

These assumptions should reflect (1) general actuarial and economic assumptions that are consistent with those used for pensions and (2) a health care cost trend assumption that is consistent with Medicare projections or other authoritative sources appropriate for the population covered by the plan (SFFAS No. 5, par. 83).

Line 1—*Enter the rate of interest used in determining the postretirement health benefits liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 2—*Enter the single equivalent rate of medical trend used in determining the postretirement health benefits liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 3—*Enter the ultimate rate of medical trend for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Section E—Civilian Life Insurance and Accrued Benefits (to be completed only by OPM)

The ending balance for the prior FY must equal the beginning balance for the current FY.

Note: The sum of actuarial (gains)/losses from assumptions changes (line 6) should equal line 4, "Gains/Losses From Changes in Actuarial Assumptions," on the Reclassified Statement of Net Cost.

This section is a breakdown of the amount entered for life insurance and accrued benefits in the "Line Item Notes" tab, line 4.

Line 1—*Enter the amount of the actuarial accrued life insurance and accrued benefits liability beginning of the period for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 2—*Enter the amount of prior-period adjustments (not restated) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of the prior (and past) service costs from plan amendments (or initiation of a new plan) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of the new entrant expense for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of interest on life insurance liability for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of other actuarial (gains)/losses "from experience" (SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of actuarial (gains)/losses "from assumption changes" (SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: The actuarial (gains)/losses from life insurance assumption changes in line 7 (only) should be included in line 4, "Gains/Losses from Changes in Actuarial Assumptions," on the Reclassified Statement of Net Cost.

Line 8—*Enter the amount of other costs for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 9—Total life insurance benefits expense. This is a calculated line and is the net of lines 2 through 8.

Line 10—*Enter the amount of costs paid for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 11—Actuarial accrued life insurance benefits liability – end of period. This is a calculated line and is the net of lines 1, 9, and 10. This total must equal the balances reported on line 4 on the "Line Item Notes" tab.

Section F—Civilian Actuarial Life Insurance Liability (to be completed only by OPM)

Line 1—*Enter the rate of interest used in determining the civilian actuarial life insurance liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Line 2—*Enter the rate of increases in salary used in determining the civilian actuarial life insurance liability and related expense for the current FY in the first column and review and change as necessary the rate for the prior FY in the second column.*

Section G—Veterans Compensation and Burial Benefits (to be completed only by the Department of Veterans Affairs (VA))

The ending balance for the prior FY must equal the beginning balance for the current FY.

Note: The sum of actuarial (gains)/losses from assumptions changes (line 4) should equal line 4, "Gains/Losses From Changes in Actuarial Assumptions," on the Reclassified Statement of Net Cost.

This is a breakdown of the amount reported on the "Line Item Notes" tab, line 3.

Line 1—*Enter the amount of the actuarial accrued veterans compensation and burial liability beginning of the period for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 2—*Enter the amount of prior-period adjustments (not restated) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of interest on the liability balance for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of prior (and past) service costs form plan amendments (or initiation of a new plan) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of actuarial (gains)/losses "from experience" (SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of actuarial (gains)/losses "from assumption changes" (SFFAS No. 33, par. 22) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of other for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 8—Total current FY expense. This is a calculated line and is the net of lines 2 through 7.

Line 9—Veterans compensation and burial benefits liability – end of period. This is a calculated line and is the net of lines 1 and 8. This total must equal the balances reported on line 3 on the "Line Item Notes" tab.

Section H—Veterans Compensation and Burial Benefits – Significant Assumptions (to be completed only by VA) (SFFAS No. 5, par. 83)

Line 1—*Enter the rate of interest used to determine the veterans compensation and burial benefits valuation (SFFAS No. 5, par. 67) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the rate of inflation used to determine the veterans compensation and burial benefits valuation (SFFAS No. 5, par. 67) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Section I—Other

Line 1—*Enter the amount of nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the total assets held by Federal pension the agency administers, according to the valuation in SFFAS No. 5, par. 68, for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the market value of investments in market-based and marketable securities included in line 2 for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column (SFFAS No. 5, par. 68).*

Line 4—*Enter the total assets of other retirement benefit plans the agency administers, according to the valuation in SFFAS No. 5, par. 85, for the current FY in the first column and the prior FY in the second column.*

Line 5—*Enter the market value of investments in market-based and marketable securities included in line 4 for the current FY in the first column and the prior FY in the second column (SFFAS No. 5, par. 85).*

Line 6 (to be completed only by VA)—*Enter the projected amount of future payments for pension benefits for the current FY in the first column and the prior FY amount in the second column.*

Line 7 (to be completed only by VA)—*Enter the average medical cost per year for the current FY in the first column and the prior FY amount in the second column.*

Section J—Totals for Allocation (to be completed only by the OPM)
This section is for the non-normal cost to be allocated to the agencies.

Line 1—Enter the amount of service cost.

Column 1—*Enter the amount for CSRS for the current FY.*

Column 2—*Enter the amount for FERS for the current FY.*

Column 3—*Enter the amount for Health for the current FY.*

Column 4—*Enter the amount for CSRS for the prior FY.*

Column 5—*Enter the amount for FERS for the prior FY.*

Column 6—*Enter the amount for Health for the prior FY.*

Line 2—Enter the amount of interest cost.

Column 1—*Enter the amount for CSRS for the current FY.*

Column 2—*Enter the amount for FERS for the current FY.*

Column 3—*Enter the amount for Health for the current FY.*

Column 4—*Enter the amount for CSRS for the prior FY.*

Column 5—*Enter the amount for FERS for the prior FY.*

Column 6—*Enter the amount for Health for the prior FY.*

Line 3—Enter the amount of the actuarial gains or losses.

Column 1—*Enter the amount for CSRS for the current FY.*

Column 2—*Enter the amount for FERS for the current FY.*

Column 3—*Enter the amount for Health for the current FY.*

Column 4—*Enter the amount for CSRS for the prior FY.*

Column 5—*Enter the amount for FERS for the prior FY.*

Column 6—*Enter the amount for Health for the prior FY.*

Line 4—Enter the amount of the employee participant contributions.

Column 1—*Enter the amount for CSRS for the current FY.*

Column 2—*Enter the amount for FERS for the current FY.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for the prior FY.*

Column 5—*Enter the amount for FERS for the prior FY.*

Column 6—Intentionally left blank.

Line 5—Enter the amount of the employer participant contributions.

Column 1—*Enter the amount for CSRS for the current FY.*

Column 2—*Enter the amount for FERS for the current FY.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for the prior FY.*

Column 5—*Enter the amount for FERS for the prior FY.*

Column 6—Intentionally left blank.

Line 6—Total non-normal cost to be allocated. This is a calculated line and is the total of lines 1 through 5.

Section K—Pension Plan Basic Pay (to be completed only by OPM)

Lines 1 through 36—*Enter the amount of basic pay for employees participating in Federal pension plans by agency.*

Column 1—*Enter the amount of CSRS basic pay for the current FY.*

Column 2—*Enter the amount of FERS basic pay for the current FY.*

Column 3—*Enter the amount of CSRS basic pay for the prior FY.*

Column 4—*Enter the amount of FERS basic pay for the prior FY.*

Section L—Headcount of Participants in Health Plans (to be completed only by OPM)

Lines 1 through 36—*Enter the number of employees participating in OPM health plans by agency in column 1 for the current FY and column 2 for the prior FY.*

Section M—Estimated Agency Imputed Costs (to be completed only by OPM)

Lines 1 through 36—*Enter the estimated amount of the agency imputed cost by agency in column 1 for the current FY and review and change as necessary the amount in column 2 for the prior FY.*

Section N—Workers' Compensation Benefits (to be completed only by DOL)

Column 1—*Enter the percentage of the compensation cost of living adjustments (COLAs) for FYs 2014-2018+.*

Column 2—*Enter the percentage of the Consumer Price Index – medical (CPIM) for fiscal years 2014-2018+.*

Section O—Workers' Compensation Benefits – Interest Rate Assumption for 10-Year Treasury Notes (to be completed only by DOL)

Line 1—*Enter (first year) interest rate assumption used for 10-year Treasury notes in column 1 for the current FY and in column 2 for the prior FY.*

Line 2—*Enter (year 2 and after) interest rate assumption used for 10-Year Treasury notes in column 1 for the current FY and in column 2 for the prior FY.*

Section P—Life Insurance Benefits (to be completed only by VA)

Line 1—*Enter the National Service Life Insurance death benefits in column 1 for the current FY and in column 2 for the prior FY.*

Line 2—*Enter the Veterans Special Life Insurance death benefits in column 1 for the current FY and in column 2 for the prior FY.*

Line 3—*Enter the Veterans Reopened Insurance death benefits in column 1 for the current FY and in column 2 for the prior FY.*

Line 4—*Enter the other insurance death benefits in column 1 for the current FY and in column 2 for the prior FY.*

Line 5—Total insurance death benefits. This is a calculated line and is the net of lines 1 through 4.

Line 6—*Enter the death benefit annuities in column 1 for the current FY and in column 2 for the prior FY.*

Line 7—*Enter the disability income and waiver in column 1 for the current FY and in column 2 for the prior FY.*

Line 8—*Enter the insurance dividends payable in column 1 for the current FY and in column 2 for the prior FY.*

Line 9—*Enter the unearned premiums in column 1 for the current FY and in column 2 for the prior FY.*

Line 10—Total veterans life insurance liability. This is a calculated line and is the net of lines 5, 6, 7, 8, and 9.

"Text Data" Tab

Line 1—*Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life): a description of each component of the liability for future policy benefits; an explanation of its projected use; and any other potential uses.*

> **Note:** In accordance with SFFAS No. 5, par. 110 and Table 9, all components of the liability for future policy benefits should be separately disclosed in a footnote with a description of each amount and an explanation of its projected use and any other potential uses.

Line 2—*For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans.*

> **Note:** In accordance with SFFAS No. 5, par. 67, agencies should disclose the assumptions used and are encouraged to consult with one another in order to achieve consistency among the assumptions used for financial reports. Additionally, smaller Federal administrative entities may use any of the assumptions used by the three primary plans or their own assumptions. However, assumptions differing from those of the primary plans require a footnote disclosure detailing how and why the assumptions differ.

Line 3—*Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).*

Line 4—*Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).*

Line 5—*Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).*

Line 6—*Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).*

Line 7 (to be completed only by DOD)—*Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).*

Line 8 (to be completed only by DOD)—*Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).*

Line 9 (to be completed only by VA)—*Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for veterans compensation and burial benefits. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).*

Line 10—*Enter the source of the information [that is, footnote and/or section in the Performance and Accountability Report (PAR)] entered for "Line Item Notes" tab, lines 4, 5, and 6.*

Line 11—*Enter the source of the information (that is, footnote and/or section in the PAR) for the components of pension expense entered in Section A.*

Line 12—*Enter the source of the information (that is, footnote and/or section in the PAR) for the interest rate for pension expense entered in Section B.*

Line 13—*Enter the source of the information (that is, footnote and/or section in the PAR) for the components of postretirement expense entered in Section C.*

Line 14—*Enter the source of the information (that is, footnote and/or section in the PAR) for the interest rate for postretirement expense entered in Section D.*

Line 15 (to be completed only by DOL)—*Enter the source of the information (that is, footnote and/or section in the PAR) for workers' compensation benefits entered in Section L.*

Line 16 (to be completed only by VA)—*Enter the source of the information (that is, footnote and/or section in the PAR) for life insurance benefits entered in Section N.*

Line 17—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 12. Environmental and Disposal Liabilities

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Enter the type and amount of the environmental and disposal liabilities for the current and prior FY.

Note: The other environmental and disposal liability line will include any environmental and disposal liability that does not correspond with the major categories as defined by the agency.

"Line Item Notes" Tab

(Lines 1 through 4 are for DOD only, and lines 5 through 8 are for DOE only.)

Line 1—*Enter the amount of environmental restoration for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of Disposal of Weapon Systems Program for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of base realignment and closure for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of environmental corrective other for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—*Enter the amount of Environmental Management Program for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of legacy environmental liability – other for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of active and surplus facilities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 8—*Enter the amount of high-level waste and spent nuclear fuel for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Lines 9 through 13—Agency-entered description. *Enter the type of environmental and disposal liability on the lines provided. For each type of environmental liability, enter the amount for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 14—*Enter the amount of other environmental and disposal liabilities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Other Notes Info" Tab

Section A—Other Related Information

Line 1—*Enter the amount of the unrecognized portion (for example, the estimated total cleanup, including asbestos-related cleanup costs, costs less the cumulative amounts charged to expenses at the Balance Sheet date) of estimated total cleanup costs associated with general PP&E (for example, nuclear reactor, submarines, etc.) (SFFAS No. 6, par. 109 and Technical Bulletin 2006-1) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*List the applicable laws and regulations covering cleanup requirements as they relate to the activity identified in the audited financial statements.*

Line 2—*Provide a description of the type of environmental and disposal liabilities identified.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 13. Benefits Due and Payable

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1 (to be completed only by the SSA)—*Enter the amount of Federal Old-Age and Survivors Insurance for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 2 (to be completed only by HHS)—*Enter the amount of Federal Hospital Insurance (Medicare Part A) for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 3 (to be completed only by HHS)—*Enter the amount of Grants to States for Medicaid for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 4 (to be completed only by HHS)—*Enter the amount of Federal Supplementary Medical Insurance (Medicare Parts B and D) for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 5 (to be completed only by SSA)—*Enter the amount of Federal disability insurance for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 6 (to be completed only by SSA)—*Enter the amount of Supplemental Security Income for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 7 (to be completed only by the Railroad Retirement Board (RRB))—*Enter the amount of Railroad Retirement for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 8 (to be completed only by DOL)—*Enter the amount of unemployment insurance for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 9—*Enter the amount of any other entitlement benefits due and payable for programs not identified for the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

"Text Data" Tab

Line 1—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 14. Insurance and Guarantee Program Liabilities

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1 (to be completed only by the Pension Benefit Guaranty Corporation (PBGC)) – Single Employer—*Enter the single employer insurance amount for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2 (to be completed only by PBGC) – Multiemployer—*Enter the multiemployer insurance amount for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—National Flood Insurance programs—*Enter the amount for the National Flood Insurance programs for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—Federal Deposit Insurance Corporation (FDIC) Funds—*Enter the amount for the loss provision for depositor-insured institutions that are likely to fail within 1 year of the reporting date for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5—Department of Agriculture – Federal Crop Insurance—*Enter the amount for the liability for estimated losses on insurance claims for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—(to be completed only by National Credit Union Administration (NCUA)) – Temporary Corporate Credit Union Stabilization Fund (TCCUSF)—*Enter the amount for the liability for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount for other insurance programs for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Other Notes Info" Tab

Section A— Other Related Information
Enter the current FY and prior FY amounts by agency/fund for the items requested.

Line 1 (to be completed only by PBGC)—*Enter the amount for total liabilities as reported on the Statement of Financial Condition for the current FY in the first column and the amount for the prior FY in the second column.*

Line 2 (to be completed only by FDIC)—*Enter the amount for total liabilities for Deposit Insurance Fund (DIF) as reported on the Balance Sheet for the current FY in the first column and the amount for the prior FY in the second column.*

Line 3 (to be completed only by FDIC)—*Enter the amount for liabilities due to resolution for DIF as reported on the Balance Sheet for the current FY in the first column and the amount for the prior FY in the second column.*

Line 4 (to be completed only by FDIC)—*Enter the amount for contingent liabilities for anticipated institutions failures for DIF as reported on the Balance Sheet for the current FY in the first column and the amount for the prior FY in the second column.*

Line 5 (to be completed only by FDIC)—*Enter the liability for the amount for the Temporary Liquidity Guarantee Program as reported on the Balance Sheet for the current FY in the first column and the amount for the prior FY in the second column.*

Section B—Net Position/Equity
Enter the current and prior FY amounts by agency/fund (as reported on Balance Sheet/Statement of Financial Condition).

Line 1 (to be completed only by PBGC)**—***Enter the total net position amount as reported on the Statement of Financial Condition for the current FY in the first column and the amount for the prior FY in the second column.*

Line 2 (to be completed only by FDIC)**—***Enter the amount of resolution equity for DIF as reported on the Balance Sheet for the current FY in the first column and the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Provide a description for the type of insurance or guarantee programs identified in the "Line Item Notes" tab.*

Line 2—*Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled "Other insurance programs," in the "Line Item Notes" tab.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 15. Other Liabilities

Other liabilities do not include any liabilities that should be reported in the above categories (Notes 9 through 14).

In lines 1 through 17, enter all of the amounts from the agency's financial statements as best as possible. Review any data to be entered in lines 18 through 21 to verify that the data cannot possibly be included in lines 1 through 17.

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1—*Enter the amount of deferred revenue for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of accrued wages and benefits owed by Federal employees for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3 (to be completed only by Treasury)—*Enter the amount of gold certificates issued to the Federal Reserve Banks for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of other debt for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 5 (to be completed only by Treasury)—*Enter the amount of liabilities from the Exchange Stabilization Fund for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 6—*Enter the amount of legal and other contingencies for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: This line includes contract holdbacks.

Line 7—*Enter the amount of grant payments due to State and local governments and others owed at yearend for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 8—*Enter the amount of other employee and actuarial liabilities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: This line consists of all employee related liabilities not reported on the line items including "Accrued wages and benefits" and "Accrued annual leave." Examples include workers' compensation benefits for illness and death related to employment, pensions, and DOD's estimated unbilled medical services.

Line 9 (to be completed only by DOE)—*Enter the amount of the Nuclear Waste Fund for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 10—*Enter the amount of the D.C. pension liability for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 11—*Enter the amount of the custodial liabilities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column. This liability is recognized when the Government assumes custody of money belonging to others.*

Line 12—*Enter the amount of the accrued annual leave for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 13 (to be completed only by DOE)—*Enter the amount of contractor's pension and postretirement liability for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 14—*Enter the amount of advances and prepayments for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column. This liability is recognized when the Government receives money in advance of providing goods and services.*

Line 15—*Enter the amount of farm and other subsidies owed at yearend for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 16—*Enter the amount of deposit funds for the current FY in the first column and the amount for the prior FY in the second column.*

Line 17—*Enter the amount of Bonneville Power Administration non-Federal power projects and capital lease liabilities, and disposal liabilities for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 18 – *Enter the amount for derivative liabilities (interest rate contracts, foreign exchange contracts, equity contracts, commodity contracts, credit contracts, and all other contracts) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Lines 19-21—Agency-entered description. *Enter the description of the material liabilities that cannot possibly be included in lines 1 through 17 and that are not identified above in these blank lines. Enter the amount associated with the description for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 22—*Enter the amount of other liabilities for any amounts that cannot possibly be included in lines 1 through 20 or separately identify these amounts in lines 18 through 20 above for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note: Insurance program liabilities should be reported in Note 14, Insurance and Guarantee Program Liabilities.

"Other Notes Info" Tab

Note: This section is a breakdown of the amount entered in the "Line Items Notes" Tab.

Section A—Other Information

Enter the current FY and prior FY amounts by agency/program for the items requested.

Line 1 (to be completed only by USPS)—*Enter the amount of deferred revenue related to prepaid postage, outstanding postal money orders, and prepaid P.O. Box rentals and other deferred revenue for the current FY in the first column and the amount for the prior FY in the second column.*

Line 2 (to be completed only by DOE)—*Enter the amount of the Nuclear Waste Fund for the current FY in the first column and the amount for the prior FY in the second column.*

Line 3 (to be completed only by FDIC)—*Enter the amount of the Deposit Insurance Fund (DIF) unearned revenue liability for the current FY in the first column and the amount for the prior FY in the second column.*

Line 4 (to be completed only by DOD and Foreign Military Sales Program)—*Enter the amount of the advances and prepayments for the current FY in the first column and the amount for the prior FY in the second column.*

Line 5 (to be completed only by DOE)—*Enter the amount of contractor's pension and postretirement liability for the current FY in the first column and the amount for the prior FY in the second column.*

Line 6 (to be completed only by Treasury)—*Enter the amount of D.C. pension liability for the current FY in the first column and the amount for the prior FY in the second column.*

Line 7 (to be completed only by USDA)—*Enter the amount of Conservation Reserve, Tobacco Transition Payments, and Direct and Counter-Cyclical Payment programs for the current FY in the first column and the amount for the prior FY in the second column.*

Line 8 (to be completed only by Transportation, Education, and HHS)—*Enter the amount of grant payments due to State and local governments and others owed at yearend for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Provide more details and/or examples of the liabilities reported on the "Line Item Notes" tab for lines 1 through 21. Also include a description of the significant related amounts and provide the page number and the documentation support by email to FRD's central mailbox at financial.reports@fms.treas.gov if amounts identified cannot be directly traced to the agency's financial report.*

Line 2—*Provide a description and related amounts for balances that exceed $50 million on the "Line Item Notes" tab, line 21, "Other liabilities." Also provide the page number of the agency's financial report where the amount is identified.*

Line 3- *Provide the amounts that are designated as either non-hedging or hedging instruments.*

Line 4—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 16. Collections and Refunds of Nonexchange Revenue (SFFAS No. 7, par. 65.3)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

This note is on a cash basis. The sum of lines 1 through 5 and 8 of Sections A and C in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the current FY. Additionally, the sum of lines 1 through 5 and 8 of Sections B and D in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the prior FY. Refer to Appendix 1 lines 5.1 through 5.8 on the Reclassified Statement of Changes in Net Position.

"Other Notes Info" Tab

Section A—Collections of Nonexchange Revenue (to be completed only by Treasury, DHS, and DOL)

Collections of Nonexchange Revenue—Identify the non-Federal nonexchange revenues **(tax related only)** collected during the current FY. Non-tax related revenue should not be included in this note. Report this amount as it relates to the current FY, the prior 2 FYs separately, and all other prior FYs combined for the categories in the following table:

Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2013, Tax Year to Which Collections Relate

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 3—Unemployment taxes (amounts reported here represent non-Federal unemployment taxes)

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 9—Subtotal – This is a calculated line and is the total of lines 1 through 8.

Line 10—Less: amounts collected for non-Federal entities.

Column 1—*Enter the total amounts collected for non-Federal entities in fiscal 2013 only to be subtracted from the subtotal of collections of nonexchange revenue.*

Line 11—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 9 and 10.

Column 1—Enter the total amounts collected for non-Federal entities in fiscal 2013 only.

Section B—Collections of Nonexchange Revenue (to be completed only by Treasury, DHS, and DOL)

Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2012, Tax Year to Which Collections Relate

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 3—Unemployment taxes (amounts reported here represent non-Federal unemployment taxes)

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior FYs.*

Line 9—Subtotal – This is a calculated line and is the total of lines 1 through 8.

Line 10—Less amounts collected for non-Federal entities.

Column 1—*Enter the total amounts collected for non-Federal entities in fiscal 2012 only.*

Line 11—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 9 and 10.

Section C—Tax Refunds Disbursed (to be completed only by Treasury, DHS, and DOL)

Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2013, Tax Year for Which Refunds Relate

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 3—Unemployment taxes (amounts reported here represent non-Federal unemployment taxes)

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2013.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 9—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 through 8.

Note: The sum of Section A (Collections) and Section C (Disbursements) must be equal to the "Total Non-Federal Nonexchange Revenue" on the reclassified Statement of Changes in Net Position for the current FY.

Section D—Tax Refunds Disbursed (to be completed only by Treasury, DHS, and DOL)

Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2012, Tax Year for Which Refunds Relate

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 3—Unemployment taxes (amounts reported here represent non-Federal unemployment taxes)

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior FYs.*

Line 9—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 through 8.

Note: The sum of Section B (Collections) and Section D (Disbursements) must be equal to the "Total Non-Federal Nonexchange Revenue" on the reclassified Statement of Changes in Net Position for the year.

Section E—Miscellaneous (to be completed only by Treasury, DHS, and DOL)

Line 1—*Enter the portion due from identified noncompliance assessments for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the portion due from preassessment work in process for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Section F—Tax Gap (to be completed only by Treasury, DHS, and DOL)

Line 1—*Enter the range amount of the estimated annual tax gap as a result of the Federal Government survey.*

Column 1—*Enter the low end of the estimated tax gap range for the current FY.*

Column 2—*Enter the high end of the estimated tax gap range for the current FY.*

Column 3—*Enter the low end of the estimated tax gap range for the prior FY.*

Column 4—*Enter the high end of the estimated tax gap range for the prior FY.*

If the tax gap is not a range, enter the amounts in columns 2 and 4 only.

"Text Data" Tab

Line 1—*Disclose the basis of accounting related to collections and disbursements of non-Federal nonexchange revenue.*

Line 2—*Are all trust fund revenues recorded in accordance with applicable law? If no, disclose the reasons. This should be disclosed by both the collecting and recipient entities (SFFAS No. 7, par. 66).*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 17. Prior-Period Adjustments

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Section A—Non-Federal Prior-Period Adjustments – Restated

Lines 1 through 10—*Enter the description of the financial statement lines that were restated (not footnotes) in these blank lines. Enter the amounts by which the lines were restated.*

Note: Section A amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.2, the current FY.

Section B—Federal Prior-Period Adjustments – Restated

Lines 1 through 10—*Enter the description of the financial statement lines that were restated (not footnotes) in these blank lines. Enter the amounts by which the lines were restated.*

Note: Section B amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 3.2, the current FY.

Section C—Non-Federal Correction of Errors

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.*

Note: Section C amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.3, the prior FY.

Section D—Federal Correction of Errors

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.*

Note: Section D amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 3.3, the prior FY.

Section E—Non-Federal Immaterial Errors

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted*.

Section F—Federal Immaterial Errors

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.*

Section G—Closing Package Adjustments

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted. These are adjustments that net to zero for reporting of prior FY (2012) data in the current FY (2013) Closing Package.*

"Text Data" Tab

Line 1—*Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).*

Line 2—*Describe any errors that occurred in years preceding the prior FY that adjusted the prior FY beginning net position (data reported in Sections C and D).*

Line 3—*Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current FY operations (data reported in Sections E and F).*

Line 4—*Excluding amounts reported in Sections A and B, describe any adjustments of the prior FY reclassification in the current FY Closing Package prior FY reporting (data reported in Section G).*

Line 5—*Describe the adjustments to the current FY or prior FY beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.*

Line 6—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note*

Note 18. Contingencies

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Some examples of claims or other contingencies include: (1) indemnity agreements, (2) unfunded portion of total liabilities to international organizations, and (3) those that may derive from treaties or international agreements.

"Other Notes Info" Tab

Section A—Insurance Contingencies – Reasonably Possible Only

Line 1 (to be completed only by PBGC)—*Enter the amount of Defined Pension Plan (single-employer) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2 (to be completed only by PBGC)—*Enter the amount of Defined Pension Plan (multiemployer) for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3 (to be completed only by Overseas Private Investment Corporation (OPIC))—*Enter the amount of Political Risk Insurance for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Lines 4 through 8—Agency-entered description. *Enter the amount for insurance not mentioned in this note for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 9—*Enter the amounts for other insurance contingencies not separately identified above.*

Section B—Insurance in Force (No Longer Active)

Section C—Civil Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)

Note:

a. This section also should include cases pending in an administrative process in which an adverse finding could impose liability against the agency (that is, cases in the EEO process).

b. Agencies are strongly encouraged to include an estimated low/high range for the current FY and the prior FY.

Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for the current FY.*

Column 2—*Enter the probable estimated low end of the range amount for the current FY.*

Column 3—*Enter the probable estimated high end of the range amount for the current FY.*

Column 4—*Enter the probable unable to determine amount (claim amount) for the current FY.*

Column 5—*Enter the probable measured amount (accrued) for the prior FY.*

Column 6—*Enter the probable estimated low end of the range amount for the prior FY.*

Column 7—*Enter the probable estimated high end of the range amount for the prior FY.*

Column 8—*Enter the probable unable to determine amount (claim amount) for the prior FY.*

Line 2—Reasonably possible

Column 1—*Enter the reasonably possible measured amount (estimated) for the current FY.*

Column 2—*Enter the reasonably possible estimated low end of the range amount for the current FY.*

Column 3—*Enter the reasonably possible estimated high end of the range amount for the current FY.*

Column 4—*Enter the reasonably possible unable to determine amount (claim amount) for the current FY.*

Column 5—*Enter the reasonably possible measured amount (estimated) for the prior FY.*

Column 6—*Enter the reasonably possible estimated low end of the range amount for the prior FY.*

Column 7—*Enter the reasonably possible estimated high end of the range amount for the prior FY.*

Column 8—*Enter the reasonably possible unable to determine amount (claim amount) for the prior FY.*

Section D—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)

Note: Agencies are strongly encouraged to include an estimated low/high range for the current FY and the prior FY.

Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for the current FY.*

Column 2—*Enter the probable estimated low end of the range amount for the current FY.*

Column 3—*Enter the probable estimated high end of the range amount for the current FY.*

Column 4—*Enter the probable unable to determine (cannot be measured) amount for the current FY.*

Column 5—*Enter the probable measured amount (accrued) for the prior FY.*

Column 6—*Enter the probable estimated low end of the range amount for the prior FY.*

Column 7—*Enter the probable estimated high end of the range amount for the prior FY.*

Column 8—*Enter the probable unable to determine amount (claim amount) for the prior FY.*

Line 2—Reasonably possible

Column 1—*Enter the reasonably possible measured amount (estimated) for the current FY.*

Column 2—*Enter the reasonably possible estimated low end of the range amount for the current FY.*

Column 3—*Enter the reasonably possible estimated high end of the range amount for the current FY.*

Column 4—*Enter the reasonably possible unable to determine (cannot be measured) amount for the current FY.*

Column 5—*Enter the reasonably possible measured amount (estimated) for the prior FY.*

Column 6—*Enter the reasonably possible estimated low end of the range amount for the prior FY.*

Column 7—*Enter the reasonably possible estimated high end of the range amount for the prior FY.*

Column 8—*Enter the reasonably possible unable to determine amount (claim amount) for the prior FY.*

Section E—Other Contingencies (SFFAS No. 5, par. 35-42)

Line 1— Department of Transportation (DOT)-Federal Highway Administration (FHWA) advance construction projects (to be completed only by DOT)

Column 1—*Enter the amount of FHWA advance construction projects that are probable for the current FY.*

Column 2—*Enter the amount of FHWA advance construction projects that are reasonably possible for the current FY.*

Column 3—*Enter the amount of FHWA advance construction projects that are probable for the prior FY.*

Column 4—*Enter the amount of FHWA advance construction projects that are reasonably possible for the prior FY.*

Line 2—DOT-Federal Transit Administration (FTA) full funding agreements (to be completed only by DOT)

Column 1—*Enter the amount of FTA's full funding agreements that are probable for the current FY.*

Column 2—*Enter the amount of FTA's full funding agreements that are reasonably possible for the current FY.*

Column 3—*Enter the amount of FTA's full funding agreements that are probable for the prior FY.*

Column 4—`*Enter the amount of FTA's full funding agreements that are reasonably possible for the prior FY.*

Lines 3 through 5—Agency-entered description. *Enter the other contingencies descriptions. For each type of other contingencies, enter the amounts that are probable and reasonably possible for the current FY in the first and the second columns, and the amounts that are probable and reasonably possible for the prior FY in the third and fourth columns.*

Section F—Deposit Insurance (to be completed only by the Federal Deposit Insurance Corporation and the National Credit Union Administration)

Lines 1 and 2—*Enter the amount of deposit insurance for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Describe the nature of the contingencies including the range of loss for insurance contingencies.*

Line 2—*Describe the nature of the litigation including the range of loss for the probable liabilities (SFFAS No. 5, par. 39).*

Line 3—*Describe the nature of the litigation including the range of loss for the reasonably possible contingencies (SFFAS No. 5, par. 40-41).*

Line 4—*Provide a statement including the total claim amounts for cases assessed as "unable to determine." Also, provide a statement of whether this materiality affects the financial statements.*

Line 5—*Describe the other claims that may derive from treaties or international agreements.*

Line 6—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 19. Commitments

"Agency Note" – Provide a reference to where the data entered in each section of this note can be found in the agency's audited financial statements and describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Commitments are long-term contractual agreements entered into by the Federal Government, such as operating leases and undelivered orders that become liabilities when required actions or conditions under the agreements have occurred.

"Other Notes Info" Tab

Section A—Capital Leases – Assets
This section is for assets held under a capitalized lease that are included on the Balance Sheet. Report the data for leases from Federal and non-Federal entities separately.

Row headings – capital lease programs:

1. Building
2. Land
3. Equipment
4. Software license
5. Other
6. Accumulated depreciation/amortization
7. Net assets under capital leases. This is a calculated line and is the total of lines 1 through 6.

For each line, enter the following information

Column 1—*Enter the amount of assets under capitalized leases from Federal entities for the current FY.*

Column 2—*Enter the amount of assets under capitalized leases from non-Federal entities for the current FY.*

Column 3—*Enter the amount of assets under capitalized leases from Federal entities for the prior FY.*

Column 4—*Enter the amount of assets under capitalized leases from non-Federal entities for the prior FY.*

Section B—Capital Leases – Liability
Report the capital lease liability for leases from Federal and non-Federal entities separately in this section.

Row headings – capital lease programs:

1. Future minimum lease programs
2. Imputed interest
3. Executory costs including any profit
4. Total capital lease liability

For each line, enter the following information

Column 1—*Enter the amount due to Federal entities for the current FY.*

Column 2—*Enter the amount due to non-Federal entities for the current FY.*

Column 3—*Enter the amount due to Federal entities for the prior FY.*

Column 4—*Enter the amount due to non-Federal entities for the prior FY.*

Section C—Commitments – Operating Leases and Undelivered Orders

Row headings:

1. Operating leases
2. Undelivered orders (unpaid)

For each line, enter the following information:

Column 1—*Enter the amount due to Federal entities for the current FY.*

Column 2—*Enter the amount due to non-Federal entities for the current FY.*

Column 3—*Enter the amount due to Federal entities for the prior FY.*

Column 4—*Enter the amount due to non-Federal entities for the prior FY.*

Section D—Other Commitments
This section is for other commitments not included in Sections A through C above or in any other note.

Row headings:

1. Callable capital subscriptions for multilateral development banks
2. Agriculture direct loans and guarantees
3. Long-term satellite and systems
4. Power purchase obligations
5. Grant programs – Airport Improvement Program
6. Fuel purchase obligations
7. Conversation Reserve Program
8. Senior GSE Preferred Stock Purchase Agreement

9. – 13. Enter a short description of other commitments not provided in lines 1 through 8.

For each program, enter the following information:

Column 1—*Enter the amount of other commitments due to Federal entities for the current FY.*

Column 2—*Enter the amount of other commitments due to non-Federal entities for the current FY.*

Column 3—*Enter the amount of other commitments due to Federal entities for the prior FY.*

Column 4—*Enter the amount of other commitments due to non-Federal entities for the prior FY.*

"Text Data" Tab

Line 1—*Provide a description of the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses, and restrictions imposed by lease agreements.*

Line 2—*Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 20. Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (to be completed only by the Department of the Treasury)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet**).** All lines to be completed only by Treasury.

"Line Item Notes" Tab

(To be completed only by Treasury)

Row headings – TARP direct loan and equity investments:

1. Capital Purchase Program
2. American International Group, Inc. (AIG), Investment Program
~~3. Targeted Investment Program~~ (Line inactive for FY 2013)3.Automotive Industry Financing Program
~~5. Consumer and Business Lending Initiative~~ (Line inactive for FY 2013)4.Public-Private Investment Program
~~7. Asset Guarantee Program~~(Line inactive for FY 2013)5.-6.Treasury-entered programs
7. All other TARP programs

For each program enter the following information:

Column 1—*Enter the current FY face value of direct loans and equity investments.*

Column 2—*Enter the current FY amount of subsidy cost allowance.*

Column 3—Current FY net direct loans and equity investments. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the prior FY face value of direct loans and equity investments.*

Column 5—*Enter the prior FY amount of subsidy cost allowance.*

Column 6—Prior FY net direct loans and equity investments. This is a calculated amount and is the total of columns 4 and 5.

"Other Notes Info" Tab

Section A—Subsidy Expense/(Income)
Enter the subsidy expense/(income) for each direct loan and equity investment program in the "Line Item Notes" tab as follows:

Column 1—*Enter the amount of current FY subsidy expense/(income).*

Column 2—*Enter the amount of prior FY subsidy expense/(income).*

Section B—Interests for TARP Programs

Enter the following interest rates:

Line 1—*Enter the senior preferred stock stated dividend rate from the OFS in October 2008, for the first 5 years under CPP.*

Line 2—*Enter the increasing stated dividend rate of the senior preferred stock from the OFS in October 2008 after the first 5 years under CPP.*

Line 3—*Enter the rate for the maturity of the 30-year subordinate debentures for the first 5 years under CPP.*

Line 4—*Enter the rate for the maturity of the 30-year subordinate debentures for the remaining years under CPP.*

Line 5—*Enter the stated dividend rate, in November 2008, for AIGs cumulative Series D perpetual cumulative preferred stock that would be compounded annually for AIG.*

Line 6—*Enter the percentage of the noncumulative Series E preferred stock (under the November 2008 restructured agreement) for AIG.*

Section C—Repayments, Dividends, Interest Collections, and Payments

Line 1—*Enter the amount of the repayments for CPP for the current FY in the first column and for the prior FY in the second column.*

Line 2—*Enter the amount of dividend payments of the common stock for AIG for the current FY in the first column and for the prior FY in the second column.*

Line 3—*Enter the amount of the payment for the Housing Program for the current FY in the first column and for the prior FY in the second column.*

Section D—Investments

Line 1—*Enter the amount of Treasury's original investment in AIGs Series D perpetual cumulative preferred stock.*

Line 2—*Enter the amount of AIGs exchange of Series D preferred stock to Series E from the November 2008 restructuring agreement.*

Line 3—*Enter the Treasury's agreed amount to make available for capital facility AIGs Series F to draw if necessary to assist in AIG's restructuring.*

Line 4—*Enter the amount AIG had drawn from the additional capital facility before the January 14, 2011, restructuring.*

~~Line 5—*Enter the original amount Treasury invested in each of Bank of America and Citigroup under the TIP program for preferred stock in fiscal year 2009.*~~*(Line inactive for FY 2013)*

Line 6—*Enter the amount for Treasury, FDIC, and Federal Reserve Bank of New York (FRBNY) asset pool for AGP.*

Line 7—*Enter the amount of Treasury's guarantee limit under guarantee agreement with Citigroup for AGP.*

Line 8—*Enter the amount of the commitment for the Housing Program.*

"Text Data" Tab

Line 1—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

~~Note 21. Non-TARP Investments in AIG (To be completed only by Treasury)~~Note made inactive in fiscal 2012.

Note 22. Funds from Dedicated Collections

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Input amounts in the columns of Sections A through G (procedures for entering data are described below) on the line that corresponds to the appropriate fund line.

Note: Information for funds not presented individually must be aggregated. Funds with ending net position amounts greater than $5 billion (in absolute value) should be presented individually in lines 26 through 30. The total ending net position for the funds from dedicated collections reported in this note must agree with the portion of the net position attributable to funds from dedicated collections as reported on the Closing Package Balance Sheet.

Amounts entered, for each line, should be in agreement with amounts presented on the agency's audited financial statements for the funds reported. Additionally, amounts entered represent condensed Balance Sheet and condensed net position data for the programs entered. Therefore, the total assets should equal the total liabilities and ending net position for each program entered.

Lines 1 through 25 are for specific funds from dedicated collections. Enter the amounts for these funds as indicated.

Lines 26 through 30 are to be used for other funds from dedicated collections not specifically listed on lines 1 through 25 with ending net position amounts greater than $5 billion (in absolute value).

Line 31 is to be used to aggregate all other smaller funds from dedicated collections not separately listed on lines 1 through 30.

Line 32 is to be used for all intra-agency funds from dedicated collections elimination amounts related to assets and liabilities. For assets, enter the elimination amount in column 5 (only) in Sections A and B. For liabilities, enter the elimination amount in column 2 (only) in Sections C and D. Enter the intra-agency fund elimination amounts in column 5 (in Sections A and B) and in column 2 (in Sections C and D) regardless of the nature of the elimination (that is, non-Federal or intragovernmental). This line is to be used only by agencies presenting consolidated amounts, as allowed by SFFAS No. 43, par. 19a.

"Other Notes Info" Tab

Funds from Dedicated Collections:

1. Federal Old-Age and Survivors Insurance (to be completed only by the Social Security Administration)
2. Civil Service Retirement and Disability (to be completed only by the Office of Personnel Management) (See Note)
3. Federal Hospital Insurance (Medicare Part A) (to be completed only by the Department of Health and Human Services)
4. Military Retirement (to be completed only by the Department of Defense) (See Note)
5. Federal Disability Insurance (to be completed only by the Social Security Administration)
6. Unemployment (to be completed only by the Department of Labor)
7. Federal Supplementary Medical Insurance (Medicare Parts B and D) (to be completed only by the Department of Health and Human Services)
8. DOD Medicare-Eligible Retiree Health Care Fund (MERHCF) (to be completed only by the Department of Defense) (See Note)
9. Highway Trust Fund (to be completed only by the Department of Transportation)
10. Railroad Retirement (to be completed only by the Railroad Retirement Board)
11. Civil Service Health Benefits (to be completed only by the Office of Personnel Management) (See Note)
12. Airport and Airway (to be completed only by the Department of Transportation)
13. Exchange Stabilization Fund (to be completed only by the Department of the Treasury)
14. Black Lung Disability (to be completed only by the Department of Labor)
15. Land and Water Conservation Fund (to be completed only by the Department of the Interior)
16. National Flood Insurance Program (to be completed only by the Department of Homeland Security)
17. Ginnie Mae (to be completed only by the Department of Housing and Urban Development)
18. Employees' Life Insurance (to be completed only by the Office of Personnel Management) (See Note)
19. National Service Life Insurance Fund (to be completed only by the Department of Veterans Affairs) (See Note)

20. Foreign Service Retirement and Disability Fund (to be completed only by the Department of State) (See Note)
21. Reclamation Fund (to be completed only by the Department of the Interior)
22. Decommissioning and Decontamination Fund (to be completed only by the Department of Energy)
23. Water and Related Resources Fund (to be completed only by the Department of the Interior)
24. Universal Service Fund (to be completed only by the Federal Communications Commission)
25. Crime Victims Fund (to be completed only by the Department of Justice)
26.-30. Agency-entered description
31. All other aggregated funds from dedicated collections
32. Intra-agency funds from dedicated collections elimination amounts (consolidated presentation only)

Note: These funds were established to account for pensions, other retirement benefits, other postemployment benefits, and other employee benefits provided to Federal employees (civilian or military). In accordance with SFFAS No. 27, par. 18, as amended by SFFAS No. 43, they are excluded from the reporting requirements related to funds from dedicated collections. These funds are retained here to permit the agencies to restate prior-period amounts as required by SFFAS No. 43, par. 16, in the first year of implementation.

Section A—Assets – Current FY
On the appropriate fund from dedicated collections line, enter the amounts for the current FY in the columns indicated below.

Column 1—*Enter the amount of cash and other monetary assets.*

Column 2—*Enter the amount of fund balance with Treasury*.

Column 3—*Enter the amount of the investments in U.S. Treasury securities (net of unamortized premiums and discounts) excluding interest and including accrued inflation compensation. This amount should equal the amount entered in Note 10B, Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds. If the amounts are different, provide an explanation in "Text Data" tab, line 5.*

Column 4—*Enter the amount of interest receivable on U.S. Treasury securities (for example, interest accrued on investments).*

Column 5—*Enter the amount of other Federal assets due from other agencies' funds from dedicated collections (that is, receivables or advances from other Federal agencies' funds from dedicated collections). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' funds from dedicated collections in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own funds from dedicated collections and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such funds-to-funds transactions include the financial interchanges between the Railroad Retirement Board, the Department of Labor, the Social Security Administration, and the Department of Health and Human Services.*

Column 6—*Enter the amount of other Federal assets due from other agencies' -funds not from dedicated collections (that is, receivables or advances from other Federal agencies' -funds not from dedicated collections).*

Column 7—*Enter the amount of other non-Federal assets.*

Column 8—Total assets. This is a calculated amount and is the total of columns 1 through 7.

Section B—Assets – Prior FY
On the appropriate funds from dedicated collections line, enter the amounts for the prior FY in the columns indicated below.

Column 1—*Enter the amount of cash and other monetary assets.*

Column 2—*Enter the amount of fund balance with Treasury*.

Column 3—*Enter the amount of the investments in U.S. Treasury securities (net of unamortized premiums and discounts) excluding interest and including accrued inflation compensation. This amount should equal the amount entered in Note 10B, Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds. If the amounts are different, provide an explanation in "Text Data" tab, line 5.*

Column 4—*Enter the amount of interest receivable on U.S. Treasury securities (for example, interest accrued on investments).*

Column 5—*Enter the amount of other Federal assets due from other agencies' funds from dedicated collections (that is, receivables or advances from other Federal agencies' funds from dedicated collections). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' funds from dedicated collections in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own funds from dedicated collections and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such funds-to-funds transactions include the financial interchanges between the Railroad Retirement Board, the Department of Labor, the Social Security Administration, and the Department of Health and Human Services.*

Column 6—*Enter the amount of other Federal assets due from other agencies' -funds not from dedicated collections (that is, receivables or advances from other Federal agencies' funds not from dedicated collections).*

Column 7—*Enter the amount of other non-Federal assets.*

Column 8—Total assets. This is a calculated amount and is the total of columns 1 through 7.

Section C—Liabilities and Net Position – Current FY

On the appropriate fund from dedicated collections line, enter the amounts for the current FY in the columns as indicated below.

Column 1—*Enter the amount of benefits due and payable to beneficiaries.*

Column 2—*Enter the amount of other Federal liabilities payable to other agencies' funds from dedicated collections (that is, payables to or advances due to other Federal agencies' funds from dedicated collections). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' funds from dedicated collections in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own funds from dedicated collections and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such funds-to-funds transactions include the financial interchanges between the Railroad Retirement Board, the Department of Labor, the Social Security Administration, and the Department of Health and Human Services.*

Column 3—*Enter the amount of other Federal liabilities payable to other agencies' funds not from dedicated collections (that is, payables to or advances due to other Federal agencies' funds not from dedicated collections).*

Column 4—*Enter the amount of other non-Federal liabilities (exclude amounts included in column 1).*

Column 5—Total liabilities. This is a calculated amount and is the total of columns 1 through 4.

Column 6—*Enter the amount of the ending net position.*

Column 7—Total liabilities and net position. This is a calculated amount and is the total of columns 5 and 6. This amount should agree with the amount entered in Section A, column 8.

Section D—Liabilities and Net Position – Prior FY
On the appropriate fund from dedicated collections line, enter the amounts for the prior FY in the columns as indicated below.

Column 1—*Enter the amount of benefits due and payable to beneficiaries.*

Column 2—*Enter the amount of other Federal liabilities payable to other agencies' funds from dedicated collections (that is, payables to or advances due to other Federal agencies' funds from dedicated collections). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' funds from dedicated collections in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own funds from dedicated collections and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such funds-to-funds transactions include the financial interchanges between the Railroad Retirement Board, the Department of Labor, the Social Security Administration, and the Department of Health and Human Services.*

Column 3—*Enter the amount of other Federal liabilities payable to other agencies' funds not from dedicated collections (that is, payables to or advances due to other Federal agencies' funds not from dedicated collections).*

Column 4—*Enter the amount of other non-Federal liabilities (exclude amounts included in column 1).*

Column 5—Total liabilities. This is a calculated amount and is the total of columns 1 through 4.

Column 6—*Enter the amount of the ending net position.*

Column 7—Total liabilities and net position. This is a calculated amount and is the total of columns 5 and 6. This amount should agree with the amount entered in Section B, column 8.

Section E—Revenue, Financing, Expenses, and Other – Current FY
On the appropriate funds from dedicated collections line, enter the amounts for the current FY in the columns as indicated below.

Column 1—*Enter the amount of the beginning net position balance.*

Note: This amount should be in agreement with the previous FY ending net position for the fund.

Column 2—*Enter the amount of prior-period adjustments, if any. For any amounts entered in this column, provide a description of the prior-period adjustment in "Text Data" tab, line 5.*

Note: The total amounts entered in column 3 through column 6 should be in agreement with the funds from dedicated collections nonexchange revenue (only) as shown on the agencies' Statements of Changes in Net Position.

Column 3—*Enter the amount of all investment revenue from investments in Treasury securities. This amount should agree with the applicable net investment amount entered in Note 10B for the same program or fund. Enter any such investment revenue that is included as a component of net cost.*

Column 4—*Enter the amount of individual income taxes and payroll tax withholdings (nonexchange revenue only) to the fund from dedicated collections. For guidance on the amount of individual income taxes and payroll tax withholdings to report in this column, certain agencies can refer to the Bureau of the Fiscal Service's reports for their Treasury Managed Trust Funds on the Web site at* ***http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm****, as applicable.*

Column 5—*Enter the amount of unemployment and excise taxes (nonexchange revenue only) to the fund from dedicated collections. This column is to be completed only by the Department of Labor (for both unemployment and excise taxes), the Department of Transportation, the Department of Homeland Security, the Department of Defense, the Environmental Protection Agency, and the Department of Health and Human Services. For guidance on the*

amount of excise taxes to report in this column, these specific agencies can refer to the Bureau of the Fiscal Service's reports for their Treasury Managed Trust Funds on the Web site at ***http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm,*** *as applicable.*

Column 6—*Enter the amount of other taxes and receipts (nonexchange revenue only) to the fund from dedicated collections. The reporting agency should exclude any nonexchange revenue included above in columns 4 and 5. Reporting agencies should also exclude any exchange revenue amounts (which should be included in the program net cost, column 9 or 10) or appropriations or transfers (which should be included in column 8). For any amounts entered in this column, describe the nonexchange revenue in "Text Data" tab, line 4.*

Column 7—*Enter the amount of royalties and other special revenue (exchange revenue) to the fund from dedicated collections. This is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods) and is not included as a component of net cost. According to SFFAS No. 7, paragraph 45, such revenue collections occur only under exceptional circumstances. An example is the royalties related to mineral receipts transferred to the Department of the Interior. Only enter amounts in this column that are included within the amounts entered in line 5.8, "Miscellaneous Earned Revenue," in the Reclassified Statement of Changes in Net Position.*

Note: The amounts entered in column 8 should be in agreement with the funds from dedicated collections budgetary and other financing sources (excluding any nonexchange revenue) as shown on the agencies' Statements of Changes in Net Position.

Column 8—*Enter the amount all other financing sources for funds from dedicated collections. Include any amounts coming from appropriations or transfers from other agencies or from the General Fund (Treasury). Do not include any amounts related to nonexchange or exchange revenue.*

Note: The total amounts entered in columns 9 through 11 should be in agreement with the net cost for funds from dedicated collections as shown on the agencies' Statements of Changes in Net Position. For any investment revenue from investments in Treasury securities that is reported as exchange revenue, and, therefore is included as a component of net cost, exclude this revenue from the amounts entered in columns 9 through 11 and include it in column 3.

Column 9—*Enter the amount of program gross cost or benefit payments.*

Column 10—*Enter the amount of program earned revenues.*

Column 11—*Enter the amount of all non-program expenses.*

Column 12—Ending net position balance. This is a calculated amount and is the net of columns 1 through 11. This amount should agree with the ending net position amount entered in Section C, column 6.

Section F—Revenue, Financing, Expenses, and Other – Prior FY

On the appropriate fund from dedicated collections line, enter the amounts for the prior FY in the columns as indicated below.

Column 1—*Enter the amount of the beginning net position balance.*

Note: This amount should be in agreement with the previous FY ending net position for the fund.

Column 2—*Enter the amount of prior-period adjustments, if any. For any amounts entered in this column, provide a description of the prior-period adjustment in "Text Data" tab, line 5.*

Note: The total amounts entered in column 3 through column 6 should be in agreement with the funds from dedicated collections nonexchange revenue (only) as shown on the agencies' Statements of Changes in Net Position.

Column 3—*Enter the amount of all investment revenue from investments in Treasury securities. This amount should agree with the applicable net investment amount entered in Note 10B for the same program or fund. Enter any such investment revenue that is included as a component of net cost.*

Column 4—*Enter the amount of individual income taxes and payroll tax withholdings (nonexchange revenue only) to the fund from dedicated collections. For guidance on the amount of individual income taxes and payroll tax withholdings to report in this column, certain agencies can refer to the Bureau of the Fiscal Service's reports for their Treasury Managed Trust Funds on the Web site at* ***http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm****, as applicable.*

Column 5—*Enter the amount of unemployment and excise taxes (nonexchange revenue only) to the fund from dedicated collections. This column is to be completed only by the Department of Labor (for both unemployment and excise taxes), the Department of Transportation, the Department of Homeland Security, the Department of Defense, the Environmental Protection Agency, and the Department of Health and Human Services. For guidance on the amount of excise taxes to report in this column, these specific agencies can refer to the Bureau of the Fiscal Service's reports for their Treasury Managed Trust Funds on the Web site at****http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm****, as applicable*

Column 6—*Enter the amount of other taxes and receipts (nonexchange revenue only) to the fund from dedicated collections. The reporting agency should exclude any nonexchange revenue included above in columns 4 and 5. Reporting agencies should also exclude any exchange revenue amounts (which should be included in the program net cost, column 9 or 10), or appropriations or transfers (which should be included in column 8). For any amounts entered in this column, describe the nonexchange revenue in "Text Data" tab, line 4.*

Column 7—*Enter the amount of royalties and other special revenue (exchange revenue) to the fund from dedicated collections. This is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods) and is not included as a component of net cost. According to SFFAS No. 7, paragraph 45, such revenue collections occur only under exceptional circumstances. An example is the royalties related to mineral receipts transferred to the Department of the Interior. Only enter amounts in this column that are included within the amounts entered on line 5.8, "Miscellaneous Earned Revenue," in the Reclassified Statement of Changes in Net Position.*

Note: The amounts entered in column 8 should be in agreement with the funds from dedicated collections budgetary and other financing sources (excluding any nonexchange revenue) as shown on the agencies' Statements of Changes in Net Position.

Column 8—*Enter the amount of all other financing sources for funds from dedicated collections. Include any amounts from appropriations or transfers from other agencies or from the General Fund (Treasury). Do not include any amounts related to nonexchange or exchange revenue.*

Note: The total amounts entered in columns 9 through 11 should be in agreement with the net cost for funds from dedicated collections as shown on the agencies' Statements of Changes in Net Position. For any investment revenue from investments in Treasury securities that is reported as exchange revenue, and, therefore is included as a component of net cost, exclude this revenue from the amounts entered in columns 9 through 11 and include it in column 3.

Column 9—*Enter the amount of program gross cost or benefit payments.*

Column 10—*Enter the amount of program earned revenues.*

Column 11—*Enter the amount of all non-program expenses.*

Column 12—Ending net position balance. This is a calculated amount and is the net of columns 1 through 11. This amount should agree with the ending net position amount entered in Section D, column 6.

Section G – Number of Agency Funds From Dedicated Collections

Line 1—*Provide the total number of funds from dedicated collections that are included in the audited financial statements for the current FY in the first column and review and change the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Provide a general description of the individual funds from dedicated collections reported on the "Other Notes Info" tab, lines 1 through 32 (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).*

Line 2—*Describe the legal authority that the administrative entity has to use the revenues and other financing sources of the funds from dedicated collections being reported (SFFAS No.27, par. 23.1, as amended by SFFAS No. 43).*

Line 3—*Explain any changes that occurred in legislation during or subsequent to the reporting and before the issuance of the financial statements that significantly changes the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43.).*

Line 4—*For each amount reported as revenue and other financing sources (columns 3 through 8 of Sections E and F in the "Other Notes Info" tab) provide the sources for those amounts (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).*

Line 5—*Provide any other relevant information pertaining to this note, including explanations for prior-period adjustments, if any. In addition, describe briefly the significant accounting policies pertaining to this note.*

Note 23. Statement of Social Insurance (a principal financial statement)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) (SFFAS No. 17, par. 32 (3)) (to be completed only by SSA)

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for the participants who have attained age 62 for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for participants ages 15-61 for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for future participants (under age 15 and births during period) for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 4—*Enter the total amount of contributions and earmarked taxes for all current and future participants.*

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained age 62 for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants ages 15-61 for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants (under age 15 and births during period) for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 8—*Enter the total amount of scheduled expenditures for future benefits for all current and future participants.*

Line 9—*Enter the net present value of future revenue less future expenditures.*

Section B—Federal Hospital Insurance Program (HI – Medicare Part A) (SFFAS No. 17, par. 32 (3)) (to be completed only by HHS)

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 4—*Enter the total amount of contributions and earmarked taxes for all current and future participants.*

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 8—*Enter the total amount of scheduled future benefits for all current and future participants.*

Line 9—*Enter the net present value of future revenue less future expenditures.*

Section C—Federal Supplementary Medical Insurance Program (SMI – Medicare Part B) (Excludes Interest and General Fund Transfers) (SFFAS No. 17, par. 32 (3)) (to be completed only by HHS)

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 4—*Enter the total amount of contributions and earmarked taxes of all current and future participants.*

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 8—*Enter the total amount of scheduled future benefits for all current and future participants.*

Line 9—*Enter the net present value of future revenue less future expenditures.*

Section D—Federal Supplementary Medical Insurance Program (SMI – Medicare Part D) (Excludes Interest and General Fund Transfers) (SFFAS No. 17, par. 32 (3)) (to be completed only by HHS)

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 4—*Enter the total amount of contributions and earmarked taxes for all current and future participants.*

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 8—*Enter the total amount of scheduled future benefits for all current and future participants.*

Line 9—*Enter the net present value of future revenue less future expenditures.*

Section E—Railroad Retirement (Excludes Interest and Financial Interchange Income) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Railroad Retirement Board)

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 4—*Enter the total amount of contributions and earmarked taxes for all current and future participants.*

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2013 in the first column, the end of year 2012 in the second column, the end of year 2011 in the third column, the end of year 2010 in the fourth column, and the end of year 2009 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have not attained eligibility age for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 8—*Enter the total amount of scheduled future benefits for all current and future participants.*

Line 9—*Enter the net present value of future revenue less future expenditures.*

Section F—Black Lung Program (Part C) (Not Including Interest Expense Accruing on the Outstanding Debt) (SFFAS No. 17, par. 32 (3)) (to be completed only by DOL)

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 2—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have not attained eligibility for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 3—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 4—*Enter the total amount of contributions and earmarked taxes for all current and future participants.*

Line 5—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from participants who have attained eligibility for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 6—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from participants who have not attained eligibility for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 7—*Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits from future participants for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 8—*Enter the total amount of scheduled future benefits for all current and future participants.*

Line 9—*Enter the net amount of the present value of future expenditures less future revenues.*

"Text Data" Tab

Line 1—*Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Old-Age and Survivors Insurance and Federal Disability Insurance (Social Security) from 2009-2013.*

Line 2—*Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Hospital Insurance (Medicare Part A) from 2009-2013.*

Line 3—*Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part B) from 2009-2013.*

Line 4—*Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplementary Medical Insurance (Medicare Part D) from 2009-2013.*

Line 5—*Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2009-2013.*

Line 6—*Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Black Lung (Part C) from 2009-2013.*

Line 7—*Provide any other relevant information pertaining to this note. This could include information on the present value of General Fund transfers for SMI Part B and Part D (reported by the Department of Health and Human Services) and the present value of the future estimated financial interchange income (reported by the Railroad Retirement Board). At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Line 8—*Provide relevant information if, after the valuation date but before the end of the FY, any policy changes were enacted that could materially affect the basic statement (per SFFAS No. 17, par. 26). Adjust the projections, if feasible, as if the policy changes took place as of the valuation date. If not feasible, disclose an estimate of the magnitude of the effect of the policy change on the projection or, if not possible, disclose that it was not possible to reasonably estimate the effect. Disclose the nature of the policy change. If policy changes are enacted after the end of the FY but before the*

issuance of the financial statements, the financial statements should disclose the nature of the policy change and, if known, the estimated effect on the projections.

Note 24. Social Insurance

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Section A—Trust Fund Balances (at the Beginning of the Valuation Period) (SFFAS No. 17, par. 32(3))

Line 1—*Enter the trust fund balances at the beginning of the valuation period for Federal Old-Age Survivors and Disability Insurance (Social Security) for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 2—*Enter the trust fund balances at the beginning of the valuation period for Federal Hospital Insurance (Medicare Part A) for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 3—*Enter the trust fund balances at the beginning of the valuation period for Federal Supplementary Medical Insurance (Medicare Part B) for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 4—*Enter the trust fund balances at the beginning of the valuation period for Federal Supplementary Medical Insurance (Medicare Part D) for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 5—*Enter the trust fund balances at the beginning of the valuation period for Railroad Retirement for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Line 6—*Enter the trust fund balances at the beginning of the valuation period for Black Lung (Part C) for year 2013 in the first column, year 2012 in the second column, year 2011 in the third column, year 2010 in the fourth column, and year 2009 in the fifth column.*

Section B—Social Security Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)

Line 1—*Enter the rate, in units, for the total fertility rate used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*
Line 2—*Enter the rate, in units, for the age-sex adjusted death rate used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 3—*Enter the amount in units, for life expectancy at birth (male) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 4—*Enter the amount in units, for life expectancy at birth (female) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the*

fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 5—*Enter the amount in units, for net immigration (persons) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, in year 2080 in the eighth column.*

Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)

Line 1—*Enter the real wage differential (percent) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 2—*Enter the average annual wage in covered employment (percent change) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 3—*Enter the Consumer Price Index (percent change) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 4—*Enter the total employment (percent change) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 5—*Enter the real gross domestic product (percent change) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 6—*Enter the average annual interest rate (percent) used. The average interest rate is the average of the nominal interest rates for special issue debt obligations issuable to the Old Age Survivors Insurance and Disability Insurance Trust Funds in each of the 12 months of the year. Enter the percent used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Line 1—*Enter the rate, in units, for the total fertility rate used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 2—*Enter the rate, in units, for the age-sex adjusted death rate used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 3—*Enter the amount, in units, for net immigration (persons) used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Line 1—*Enter the percentage for real wage differential used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 2—*Enter the percentage change for average annual wage in covered employment used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 3—*Enter the percentage change for the Consumer Price Index used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 4—*Enter the percentage change for real gross domestic product used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 5—*Enter the percentage change for per beneficiary cost-HI used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 6—*Enter the percentage change for per beneficiary cost-SMI Part B used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 7—*Enter the percentage change for per beneficiary cost-SMI Part D used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Line 8—*Enter the percentage for the real average annual interest rate used in year 2013 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.*

Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Railroad Retirement Board (RRB))

Line 1—*Enter the percentage cost-of-living increase/(decrease), based on the Railroad Retirement economic assumption, used in year 2013 in the first column, in year 2020 in the second column, and in year 2030+ in the third column.*

Line 2—*Enter the percentage interest rate, based on the Railroad Retirement economic assumption, used in year 2013 in the first column, in year 2020 in the second column, and in year 2030+ in the third column.*

Line 3—*Enter the percentage wage increase/(decrease), based on the Railroad Retirement economic assumption, used in year 2013 in the first column, in year 2020 in the second column, and in year 2030+ in the third column.*

Section G—Other Railroad Retirement Assumptions Information

Line 1—*Enter the estimated average railroad employment in 2013, based on the Railroad Retirement employment middle assumption.*

Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT) (to be completed only by NRRIT)

Line 1—*Enter the amount of money NRRIT has received from RRB since NRRIT's inception.*

Line 2—*Enter the amount of money NRRIT has returned to RRB since NRRIT's inception.*

Line 3—*Enter the amount of net transfers NRRIT made to RRB to pay retirement benefits during fiscal 2013.*

Section I—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL)

Line 1—*Enter the tax rate per ton, in dollars, for underground-mined coal used through year 2022 in the first column and for 2023+ in the second column.*

Line 2—*Enter the tax rate per ton, in dollars, for surface-mined coal used through year 2022 in the first column and for 2023+ in the second column.*

Section J—Black Lung Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by DOL)

Line 1—*Enter the lowest future benefit rate increase, in percentage, used in year 2013 in the first column.*

Line 2—*Enter the highest future benefit rate increase, in percentage, used in year 2013 in the first column.*

Line 3—*Enter the lowest medical cost rate increase, in percentage, used in year 2013 in the first column.*

Line 4—*Enter the highest medical cost rate increase, in percentage, used in year 2013 in the first column.*

Line 5—*Enter the caps of sales price, in percentage, used through year 2022 in the second column and year 2023+ in the third column.*

Section K—Other Black Lung Program Information

Line 1—*Provide the lowest interest rate used on outstanding repayable advances (in percent) for the year ended September 30, 2013.*

Line 2—*Provide the highest interest rate on outstanding repayable advances (in percent) for the year ended September 30, 2013.*

Line 3—*Provide the lowest interest rate used on new borrowings (in percent) for the year ended September 30, 2013.*

Line 4—*Provide the highest interest rate used on new borrowings (in percent) for the year ended September 30, 2013.*

Line 5—*Provide the interest rate used to discount all of the projections (in percentage) for the year ended September 30, 2013.*

"Text Data" Tab

Provide the following for Railroad Retirement.

Line 1—*State the source for details on demographic, economic, and all other assumptions (SFFAS No. 17, par. 25).*

Line 2—*State the source for obtaining the mortality after age retirement actuarial demographic assumptions.*

Line 3—*State the source for obtaining the mortality after disability retirement actuarial demographic assumptions.*

Line 4—*State the source for obtaining the mortality during active service actuarial demographic assumptions.*

Line 5—*State the source for obtaining the mortality of widow annuitants actuarial demographic assumptions.*

Line 6—*State the source for obtaining the termination of spouses actuarial demographic assumptions.*

Line 7—*State the source for obtaining the termination of disabled children actuarial demographic assumptions.*

Line 8—*State the source for obtaining the widow remarriage rate actuarial demographic assumptions.*

Line 9—*State the source for obtaining the age retirement actuarial demographic assumptions.*

Line 10—*State the source for obtaining the disability retirement actuarial demographic assumptions.*

Line 11—*State the source for obtaining the withdrawal rates actuarial demographic assumptions.*

Provide the following for the Black Lung Program.

Line 12—*State the source for obtaining the interest rate actuarial economic assumptions.*

Line 13—*State the significant assumptions used in the projections for the Statement of Social Insurance.*

Line 14—*State the source for projections of future coal production, sale prices, and life expectancies.*

Line 15—*Provide any additional information related to the significant assumptions for the Black Lung Program.*

Note 25. Stewardship Land

"Agency Note" – Enter a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Section A—Stewardship Land (SFFAS No. 29, par. 40d)
Enter the number of physical units at yearend for the categories of predominate use of stewardship land in lines 1 through 11 for the current FY and prior FY. Enter the data on line 12 if the category is not listed.

Column 1—*Enter the number of physical units for the current FY.*

Column 2—*Enter the number of physical units for the prior FY.*

"Text Data" Tab

Line 1—*Describe the predominant uses of the stewardship land (SFFAS No. 29, par. 40c).*

Line 2—*Provide the condition of the stewardship land (SFFAS No. 29, par. 41).*

Line 3—*Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).*

Line 4—*Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS 29, par. 40b).*

Line 5—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 26. Heritage Assets

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Section A— Collection Type Heritage Assets (SFFAS No. 29, par. 25d)
Enter the physical units as of the end of the year for each collection type heritage assets as follows.

Lines 1 through 5—*Enter the name of the collection type.*

Column 1—*Enter the number of physical units for the current FY.*

Column 2—*Enter the number of physical units for the prior FY.*

Section B—Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)

Enter the physical units for each non-collection type heritage asset as follows.

Lines 1 through 5—*Enter the name of the collection type.*

Column 1—*Enter the number of physical units for the current FY.*

Column 2—*Enter the number of physical units for the prior FY.*

"Text Data" Tab

Line 1—*Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).*

Line 2—*Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).*

Line 3—*Provide a brief description of the condition of each category of the heritage assets (SFFAS No. 29, par. 26).*

Line 4—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 27. Fiduciary Activities

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Input amounts in the columns of Sections A through D (procedures for entering this data are described below) on the appropriate deposit funds and all other agency fund line(s), as indicated below.

Note: Amounts entered for each line should be in agreement with amounts disclosed in the agencies' PAR for the fiduciary activities listed. The corresponding Treasury Account Symbol (TAS) for each program/activity must also be provided on each line.

Deposit Funds (or Funds Held by Non-Federal Custodians):

Section A—Schedule of Fiduciary Net Assets – Deposit Funds – Current FY

Lines 1 through 12—*For the following deposit funds (or funds held by non-Federal custodians), enter the amounts for the current FY in the columns indicated below.*

For lines 8 through 12—Agency-entered fund name and TAS for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Lines
1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, BIA Fiduciary Deposit Fund
3. The Department of the Interior, OST IIM Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of the State, Libyan Claims Deposit Fund

8-12. Agency-entered fund

Column 1—*Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest.*

Column 2—*Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).*

Column 3—*Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.*

Column 4—*Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including related interest receivable.*

Column 5—*Enter the amount of cash and cash equivalents.*

Column 6—*Enter the amount of all other assets.*

Column 7— *Enter the amount of the liabilities due and payable to beneficiaries.*

Column 8—*Enter the amount of all other liabilities.*

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section B—Schedule of Fiduciary Net Assets – Deposit Funds – Prior FY

Lines 1 through 12—*For the following deposit funds (or funds held by non-Federal custodians*), *enter the amounts for the prior FY in the columns indicated below.*

For lines 8 through 12—Agency-entered fund name and TAS for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Lines

1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, BIA Fiduciary Deposit Fund
3. The Department of the Interior, OST IIM Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of the State, Libyan Claims Deposit Fund

8-12. Agency-entered fund

Column 1—*Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest*.

Column 2—*Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).*

Column 3—*Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.*

Column 4—*Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including related interest receivable*.

Column 5—*Enter the amount of cash and cash equivalents.*

Column 6—*Enter the amount of all other assets.*

Column 7— *Enter the amount of the liabilities due and payable to beneficiaries.*

Column 8—*Enter the amount of all other liabilities.*

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section C—Schedule of Fiduciary Net Assets – All Other Agency Funds – Current FY

Lines 1 through 7—*For the following funds, enter the amounts for the current FY in the columns indicated below.*

For lines 3 through 7—Designated or agency-entered fund name and TAS for fiduciary deposit funds.

Lines

1. The Department of the Interior , OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund

3-7. Agency-entered fund

Column 1—*Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest*.

Column 2—*Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).*

Column 3—*Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.*

Column 4— *Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including interest receivable*.

Column 5—*Enter the amount of cash and cash equivalents.*

Column 6—*Enter the amount of all other assets.*

Column 7— *Enter the amount of the liabilities due and payable to beneficiaries.*

Column 8—*Enter the amount of all other liabilities.*

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section D—Schedule of Fiduciary Net Assets – All Other Agency Funds – Prior FY

Lines 1 through 7—*For the following funds, enter the amounts for the prior FY in the columns indicated below.*

For lines 3 through 7—Designated or agency-entered fund name and TAS for fiduciary deposit funds.

Lines

1. The Department of the Interior, OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund

3-7. Agency-entered fund

Column 1—*Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest*.

Column 2—*Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).*

Column 3—*Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.*

Column 4— *Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including interest receivable*.

Column 5—*Enter the amount of cash and cash equivalents.*

Column 6—*Enter the amount of all other assets.*

Column 7— *Enter the amount of the liabilities due and payable to beneficiaries.*

Column 8—*Enter the amount of all other liabilities.*

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section E—Number of Agency Fiduciary Funds

Line 1—*Provide the total number of all funds with fiduciary activities included in the audited financial statements for the current FY in the first column and review and change the amount for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).*

Line 2—*Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).*

Line 3—*Provide the TAS for* ***all*** *funds with fiduciary activities.*

Line 4—*For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SSFAS No. 31, par. 12).*

Line 5—*Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.*

Line 6—*If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)).*

Line 7—*If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).*

Line 8—*If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).*

Line 9—*If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No. 31, par. 19).*

Line 10— *Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 28A. Financial and Housing Market Stabilization – Investment in Government Sponsored Enterprises (GSE) (to be completed only by Treasury)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

GSE preferred and common stock

1. Fannie Mae senior preferred stock
2. Freddie Mac senior preferred stock
3. Fannie Mae warrants common stock
4. Freddie Mac warrants common stock

5.-7. Private entities and entered stock

8. Total GSE investment

For the investments listed above, enter the information as follows:

Column 1—*Enter the amount of the gross investment as of 9/30 for the current FY.*

Column 2—*Enter the amount of the cumulative valuation gain/(loss) for the current FY.*

Column 3—*Enter the amount of the fair value as of 9/30 for the current FY.*

Column 4—*Enter the amount of the gross investment as of 9/30 for the prior FY.*

Column 5—*Enter the amount of the cumulative valuation gain/ (loss) for the prior FY.*

Column 6—*Enter the amount of the fair value as of 9/30 for the prior FY.*

"Other Notes Info" Tab

Section A—Other Related Information

Line 1—*Enter the revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks and warrants for the current FY in the first column and for the prior FY in the second column.*

Line 2—*Enter the revenue recognized from dividends for the current FY in the first column and for the prior FY in the second column.*

Section B—Other Related Information (in Percentages)

Line 1—*Enter the nominal cost percentage of common stock on a fully diluted basis for the current FY in the first column and for the prior FY in the second column.*

Line 2—*Enter the rate of dividends for the current FY in the first column and for the prior FY in the second column.*

Section C—Other Related Information in Units

Line 1—*Enter the number of shares of non-voting senior preferred stock for the current FY in the first column and for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 28B. Financial and Housing Market Stabilization – Liabilities to Government Sponsored Enterprises (GSE) (to be completed only by Treasury)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1—*Enter the amount of the GSE accrued liability for the current FY in the first column and for the prior FY in the second column.*

Line 2—*Enter the amount of the GSE contingent liability for the current FY in the first column and for the prior FY in the second column.*

~~Line 3-5—*Agency entered description. Enter any additional private entities (not mentioned above) that affected the total liabilities to GSE for the current FY in the first column and for the prior FY in the second column.*~~ *(Lines inactivated for FY 2013.)*

Line 6—*Enter the amount of all other liabilities for the current FY in the first column and for the prior FY in the second column.*

"Other Notes Info" Tab

Section A—Other Related Information

Under the Senior Preferred Stock Purchase Agreements (SPSPA), provide the following information:

Line 1—*Enter the amount of the actual payment made to the GSE for the current FY in the first column and for the prior FY in the second column.*

Section B—Case Scenarios

Line 1—*Enter the amount of the optimistic case scenario for the current FY in the first column and for the prior FY in the second column.*

Line 2—*Enter the amount of the extreme case scenario for the current FY in the first column and for the prior FY in the second column.*

"Text Data" Tab

Line 1—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

~~Note 29A. Derivative Assets (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815—Derivatives and Hedging)~~ (Line inactivated for FY 2013)

~~Note 29B. Derivative Liabilities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815—Derivatives and Hedging)~~ (Line inactivated for FY 2013)

Note 30. Statement of Changes in Social Insurance Amounts (a principal financial statement)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Notes Info" Tab

Section A—Changes in Social Insurance Amounts (OASDI) (SFFAS No. 37, par. 31) (to be completed only by SSA)

Line 1—*Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SSA beginning of the year (that is, as of January 1, 2013) in the first column and for year 2012 beginning of the year (that is, as of January 1, 2012) in the second column.*

Reasons for changes in the net present value during the year:

Line 1—*Enter the net present value amount of the changes in valuation period for year 2013 in the first column and for year 2012 in the second column.*

Line 2—*Enter the net present value amount of the changes in demographic data assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 3—*Enter the net present value amount of the changes in economic data assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 4—*Enter the net present value amount of the changes in law or policy for year 2013 in the first column and for year 2012 in the second column.*

Line 5—*Enter the net present value amount of the changes in methodology and programmatic data for year 2013 in the first column and for year 2012 in the second column.*

Line 6—*Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 7—*Enter the net present value amount of the changes in projection base for year 2013 in the first column and for year 2012 in the second column.*

Line 8—*Enter the net present value amount of other changes for year 2013 in the first column and for year 2012 in the second column.*

Section B—Changes in Social Insurance Amounts (HI-Medicare Part A) (SFFAS No. 37, par. 31) (to be completed only by HHS)

Line 1—*Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for HI – Medicare Part A beginning of the year (that is, as of January 1, 2013) in the first column and for year 2012 beginning of the year (that is, as of January 1, 2012) in the second column.*

Reasons for changes in the net present value during the year:

Line 1—*Enter the net present value amount of the changes in valuation period for year 2013 in the first column and for year 2012 in the second column.*

Line 2—*Enter the net present value amount of the changes in demographic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 3—*Enter the net present value amount of the changes in economic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 4—*Enter the net present value amount of the changes in law or policy for year 2013 in the first column and for year 2012 in the second column.*

Line 5—*Enter the net present value amount of the changes in methodology and programmatic data for year 2013 in the first column and for year 2012 in the second column.*

Line 6—*Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 7—*Enter the net present value amount of the changes in projection base for year 2013 in the first column and for year 2012 in the second column.*

Line 8—*Enter the net present value amount of other changes for year 2013 in the first column and for year 2012 in the second column.*

Section C—Changes in Social Insurance Amounts (SMI – Medicare Part B) (SFFAS No. 37, par. 31) (to be completed only by HHS)

Line 1—*Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare Part B beginning of the year (that is, as of January 1, 2013) in the first column and for year 2012 beginning of the year (that is, as of January 1, 2012) in the second column.*

Reasons for changes in the net present value during the year:

Line 1—*Enter the net present value amount of the changes in valuation period for year 2013 in the first column and for year 2012 in the second column.*

Line 2—*Enter the net present value amount of the changes in demographic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 3—*Enter the net present value amount of the changes in economic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 4—*Enter the net present value amount of the changes in law or policy for year 2013 in the first column and for year 2012 in the second column.*

Line 5—*Enter the net present value amount of the changes in methodology and programmatic data for year 2013 in the first column and for year 2012 in the second column.*

Line 6—*Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 7—*Enter the net present value amount of the changes in projection base for year 2013 in the first column and for year 2012 in the second column.*

Line 8—*Enter the net present value amount of other changes for year 2013 in the first column and for year 2012 in the second column.*

Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D) (SFFAS No. 17, par. 32 (3))

Line 1—*Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare Part D beginning of the year (that is, as of January 1, 2013) in the first column and for year 2012 beginning of the year (that is, as of January 1, 2012) in the second column.*

Reasons for changes in the net present value during the year:

Line 1—*Enter the net present value amount of the changes in valuation period for year 2013 in the first column and for year 2012 in the second column.*

Line 2—*Enter the net present value amount of the changes in demographic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 3—*Enter the net present value amount of the changes in economic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 4—*Enter the net present value amount of the changes in law or policy for year 2013 in the first column and for year 2012 in the second column.*

Line 5—*Enter the net present value amount of the changes in methodology and programmatic data for year 2013 in the first column and for year 2012 in the second column.*

Line 6—*Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 7—*Enter the net present value amount of the changes in projection base for year 2013 in the first column and for year 2012 in the second column.*

Line 8—*Enter the net present value amount of other changes for year 2013 in the first column and for year 2012 in the second column.*

Section E—Changes in Social Insurance Amounts (Railroad Retirement Board) (SFFAS No. 37, par. 31) (to be completed only by RRB)

Line 1—*Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for the Railroad Retirement Board beginning of the year (that is, as of January 1, 2013) in the first column and for year 2012 beginning of the year (that is, as of January 1, 2012) in the second column.*

Reasons for changes in the net present value during the year:

Line 1—*Enter the net present value amount of the changes in valuation period for year 2013 in the first column and for year 2012 in the second column.*

Line 2—*Enter the net present value amount of the changes in demographic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 3—*Enter the net present value amount of the changes in economic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 4—*Enter the net present value amount of the changes in law or policy for year 2013 in the first column and for year 2012 in the second column.*

Line 5—*Enter the net present value amount of the changes in methodology and programmatic data for year 2013 in the first column and for year 2012 in the second column.*

Line 6—*Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 7—E*nter the net present value amount of the changes in projection base for year 2013 in the first column and for year 2012 in the second column.*

Line 8—*Enter the net present value amount of other changes for year 2013 in the first column and for year 2012 in the second column.*

Section F—Changes in Social Insurance Amounts (Black Lung) (SFFAS No. 37, par 31) (to be completed only by DOL)

Line 1—*Enter the net present value of future revenue less future expenditures for current and future participants for the years 2013-2040 for the Black Lung beginning of the year (that is, as of September 30, 2013) in the first column and for year 2012 beginning of the year (that is, as of September 30, 2012) in the second column.*

Reasons for changes in the net present value during the year:

Line 1—*Enter the net present value amount of the changes in valuation period for year 2013 in the first column and for year 2012 in the second column.*

Line 2—*Enter the net present value amount of the changes in demographic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 3—*Enter the net present value amount of the changes in economic data assumptions and methods for year 2013 in the first column and for year 2012 in the second column.*

Line 4—*Enter the net present value amount of the changes in law or policy for year 2013 in the first column and for year 2012 in the second column.*

Line 5—*Enter the net present value amount of the changes in methodology and programmatic data for year 2013 in the first column and for year 2012 in the second column.*

Line 6—*Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2013 in the first column and for year 2012 in the second column.*

Line 7—*Enter the net present value amount of the changes in projection base for year 2013 in the first column and for year 2012 in the second column.*

Line 8—*Enter the net present value amount of other changes for year 2013 in the first column and for year 2012 in the second column.*

"Text Data" Tab

Line 1—*Enter an explanation for the changes in demographic assumptions that affect the open group measures.*

Line 2—*State and provide an explanation for the economic assumptions and methods and their effects on the social insurance open group measure.*

Line 3—*Enter any legislative changes since the last report that are projected to have a significant effect on all social insurance programs.*

Line 4—*Enter the methodological improvements and updates of the program-specific data included in the measures.*

Line 5—*Provide any other relevant information pertaining to changes in the social insurance amounts.*

Governmentwide Financial Report System Other FR Data and Instructions

Other FR Notes Data includes stewardship information, supplemental information, and all other disclosures required for the FR that are not collected in the FR Notes. In the Governmentwide Financial Report System (GFRS), the information in Other FR Data will be collected in a similar manner to the FR Notes. The information in Other FR Data does not tie directly to any financial statement amounts. The disclosures required for the FR are based on Federal Accounting Standards Advisory Board (FASAB) standards (referenced in this document whenever possible).

This appendix is arranged in the same general format as GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist in completing the Other FR Data module. **Agencies must enter an explanation for any changes between current FY and prior FY amounts that are greater than a Treasury predetermined threshold on the "Threshold" tab of the Notes module. The information entered on the "Threshold" tab does not require audit coverage; each question is marked "unaudited" in GFRS.**

The "Other Data Info" and "Other Text Data" tabs may have more than one section to complete. A tab/section/line is inactive when it is not applicable to a particular note or agency. Each Other FR Data note has three tabs:

- Tab 1 title, "Other Data Info" – Used to collect numerical information.
- Tab 2 title, "Other Text Data" – Used to collect textual information related to the "Other Data Info."
- Tab 3 title, "Threshold" – Used to collect explanations for amounts exceeding a Treasury-defined threshold.

The Other FR Data is necessary for capturing additional information to the footnotes in the agencies audited financial statements. Agencies must enter a reference to their agencies' financial statement notes in the "Agency Notes" field. This reference should be at the level of detail that is necessary to crosswalk from the specific line items and other key information in the FR Notes Data Module to the notes in the agencies' financial statements (for example, note number, page number, and/or agency worksheet).

Some notes contain hard-coded program or category names while others allow or require the entry of program or category names. Some notes contain a line titled "Other." Use the line titled "Other" when appropriate and do not create an additional line titled "Other" or "All other."

Below is a list of the Other FR Notes Data notes contained in the FR (some notes may not apply):

Note 1	Taxes
Note 2	Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by the Department of Health and Human Services and the Social Security Administration)
Note 3	Social Security (to be completed only by the Social Security Administration)
Note 4	Medicare (to be completed only by the Department of Health and Human Services)
Note 5	Railroad Retirement (to be completed only by the Railroad Retirement Board)
Note 6	Black Lung (to be completed only by the Department of Labor)
Note 7	Unemployment Insurance (to be completed only by the Department of Labor)
Note 8	Stewardship Investments
Note 9	Deferred Maintenance and Repairs
Note 10	Unexpended Budget Authority (to be completed only by FMS)
Note 11	Tax Burden (to be completed only by Treasury)
Note 12	Other Information
Note 13	Other Information (to be completed only by FMS)
Note 14	Risk Assumed – Federal Insurance and Guarantee Programs
Note 15	Budget Deficit Reconciliation
Note 16	Components of Loans and Equity Investments Receivable
Note 17	Federal Oil and Gas Resources

Instructions for completing the Other FR Data are included in this appendix following these format descriptions.

Note 1. Taxes

"Other Data Info" Tab

Section A
Enter the following amount as it relates to taxes (SFFAS No. 7, par. 67-69).

	Current FY	Prior FY
1. Estimated realizable value of compliance assessments as of the end of the period	X	X
2. Estimated realizable value of preassessment work-in-process	X	X
3. Changes in 1 and 2 above	X	X
4. Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	X	X
5. Management's best estimate of unasserted claims for refunds	X	X
6. Changes in 4 and 5 above	X	X
7. Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	X	X

Section B
Enter the following amount as it relates to taxes, if a range is estimable and not included in Section A above (SFFAS No. 7, par. 67-69).

Column headings:

	Current FY	Prior FY
1. Low	X	X
2. High	X	X

Row headings:

1. Estimated realizable value of preassessment work-in-process
2. Changes in 1 above
3. Management's best estimate of unasserted claims for refunds
4. Changes in 3 above

"Other Text Data" Tab

Section A
Provide the following information as it relates to taxes (SFFAS No. 7, par. 67-69).

1. Explicit definitions of estimated amounts of the size of the tax gap.
2. Appropriate explanations of the limited reliability of the estimates of the size of the tax gap.
3. Cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.
4. Estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).
5. Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonably estimable.

Note 2. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by the Department of Health and Human Services and the Social Security Administration)

"Other Data Info" Tab

Section A—Revenues From the Public
Enter the items below relating to revenues and expenditures.

		HI	SMI	OASDI
1.	Payroll and benefit taxes	X	X	X
2.	Premiums	X	X	X
3.	Other taxes and fees	X	X	X
4.	Total revenues to the public	X	X	X

Section B—Expenditures to the Public
Enter the items below relating to revenues and expenditures.

		HI	SMI	OASDI
1.	Total expenditures to the public	X	X	X
2.	Net results – revenues from the public less expenditures to the public	X	X	X
3.	Railroad transfer included in total expenditures (completed only by SSA)	–	–	X

Section C – Revenues From Other Government Accounts
Enter the items below relating to revenues and expenditures.

		HI	SMI	OASDI
1.	Transfers	X	X	X
2.	Interest credits	X	X	X
3.	Total	X	X	X

Section D—Net Results (Trust Fund)
Enter the items below relating to revenues and expenditures.

		HI	SMI	OASDI
1.	Change in trust fund balance – total revenues less expenditures to the public	X	X	X

Note 3. Social Security [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by the Social Security Administration)

"Other Data Info" Tab

Section A—Number of OASDI Beneficiaries
Enter the number of OASDI beneficiaries for every 100 covered workers for the years 1970-2087.

	Years	Beneficiaries per 100 Covered Workers
1.	1970	U
	. . .	
118.	2087	U

Section B—OASDI Income (Excluding Interest)
Enter in dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 1970-2087.

	Years	Income (excluding interest)	Expenditures (dollars)
1.	1970	X	X
	. . .		
118.	2087	X	X

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll
Enter the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 1970-2087.

	Years	Income (excluding interest)	Expenditures (percentage of taxable payroll)
1.	1970	X%	X%
	. . .		
118.	2087	X%	X%

Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)
Enter the estimated OASDI annual income (excluding interest) and expenditures as a percentage of GDP for the years 1970-2087.

	Years	Income (excluding interest)	Expenditures (percentage of GDP)
1.	1970	X%	X%
	. . .		
118.	2087	X%	X%

Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions
Enter the present values of estimated OASDI expenditures in excess of income under various assumptions for the period 2013-2087 [SFFAS No. 17, par. 32 (4)].

		Low Cost	Intermediate	High Cost
1.	Average annual reduction in death rates: amount	X	X	X
2.	Total fertility rate: amount	X	X	X
3.	Real wage differential: amount	X	X	X
4.	CPI change: amount	X	X	X
5.	Net immigration: amount	X	X	X
6.	Real interest rate: amount	X	X	X

Section F—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration)
Enter the values of assumptions used in Section E (excluding net immigration) [SFFAS No. 17, par. 32 (4)].

		Low Cost	Intermediate	High Cost
1.	Average annual reduction in death rates: assumption used	X%	X%	X%
2.	Real wage differential: assumption used	X%	X%	X%
3.	CPI change: assumption used	X%	X%	X%
4.	Real interest rate: assumption used	X%	X%	X%

Section G—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration)
Enter the value of assumptions used in Section E (excluding net immigration) [SFFAS No. 17, par. 32 (4)].

		Low Cost	Intermediate	High Cost
1.	Total fertility rate: assumption used	U	U	U

Section H—Assumption Used for Net Immigration
Enter the values of assumptions used in Section E for net immigration (SFFAS No. 17, par. 32 (4)).

	Low Cost	Intermediate	High Cost
1. Net immigration: assumption used	U	U	U

Section I—Present Values of Revenues and Cost of OASDI as of January 1, 2013
Enter the present values of OASDI revenue and cost components of 75-year open group obligations as of January 1, 2013.

	2013
1. Revenues from the public – taxes	X
2. Total costs to the public	X
3. Trust fund in 1/1/2013	X

Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2013
Enter the present values of OASDI expenditures less tax and premium revenue through the infinite horizon as of January 1, 2013.

	2013
1. Present value of future expenditures less future taxes and premiums for current participants	X
2. Less current trust fund	X
3. Plus net obligations for future participants	X

Section K—Other Social Security Related Information
Enter the following additional information, in units, related to Social Security.

	2013
1. The approximate number of beneficiaries who were paid OASDI benefits at the end of calendar year 2012	U
2. The 2013 dollar level of the Social Security contribution and benefit base	U

Section L—Other Social Security and Medicare Related Information
Enter the following percentages for the Social Security Trust Fund.

	2013
1. The percentage of taxable earnings employers and employees are required to pay to the OASDI Trust Fund	X %
2. The percentage of taxable earnings self-employed are required to pay to the OASDI Trust Fund	X%
3. The maximum percentage of OASDI benefits subject to taxation in prior to 1984	X%
4. The maximum percentage of OASDI benefits subject to taxation in years 1984 through 1993	X%
5. The maximum percentage of OASDI benefits subject to taxation after 1993	X%

"Other Text Data" Tab

Section A—OASDI Trust Fund Projections

1. When will annual OASDI Trust Fund cost first exceed income excluding interest?
2. Provide the year that the OASDI Trust Fund reserves are projected to be exhausted.

Section B—OASDI Income (Excluding Interest) and Expenditures

1. Provide the percent of scheduled benefits that the present tax rates would be sufficient to pay after OASDI Trust Fund exhaustion.
2. Provide the percent of scheduled benefits that the present tax rates would be sufficient to pay for OASDI in 2087.

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

1. What happens with OASDI surpluses that occur prior to the first year expenditures exceed noninterest income?
2. What will the Government need to do to meet its obligations to the OASDI Trust Fund?
3. Will tax income continue to flow into the OASDI Trust Fund when the trust fund's assets are exhausted?

Section L—Other Social Security

1. Describe the statutory or other material changes affecting the OASDI Program, after the current calendar year, including those enacted between the calendar yearend and the issuance of the agency's Performance and Accountability Report, and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).
2. Provide the year that the ultimate total fertility rate for Social Security demographic assumptions will be reached (YYYY).

Note 4. Medicare (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Health and Human Services)

"Other Data Info" Tab

Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP
Enter total Medicare (HI and SMI) expenditures and noninterest income as a percent of GDP for the years 1970-2087 [SFFAS No. 17, par. 31 and 32 (1)].

	Years	Payroll Taxes	Tax on Benefits	Premiums and State Transfers	From General Revenue Transfers	Expenditures
1.	1970	X%	X%	X%	X%	X%
. . .		X%	X%	X%	X%	X%
75.	2087	X%	X%	X%	X%	X%

Section B—Number of HI Beneficiaries
Enter the number of HI beneficiaries for every 100 covered workers for the years 1970-2087.

	Years	Beneficiaries per 100 Covered Workers
1.	1970	U
	. . .	
75.	2087	U

Section C—HI Annual Income (Excluding Interest) and Expenditures
Enter in dollars the actuarial estimates for Medicare Part A (HI) annual income (excluding interest) and expenditures for the years 1970-2087.

	Years	Income (excluding interest)	Expenditures
1.	1970	X	X
	. . .		
75.	2087	X	X

Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll
Enter the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 1970-2087.

	Years	Income (excluding interest)	Expenditures (percentage of taxable payroll)
1.	1970	X%	X%
	. . .		
75.	2087	X%	X%

Section E—HI Income (Excluding Interest) and Expenditures as a Percentage of GDP
Enter the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of GDP for the years 1970-2087.

	Years	Income (excluding interest)	Expenditures (percentage of GDP)
1.	1970	X%	X%
	. . .		
75.	2087	X%	X%

Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures
Enter in dollars the actuarial estimates of Medicare Part B (SMI – B) and Part D (SMI – D) premium and State transfer income and expenditures for the years 1970-2087.

	Years	Premium and State Transfer Income	Expenditures
1.	1970	X	X
	. . .		
75.	2087	X	X

Section G—Medicare Part B and Part D Premium and State Transfer Income and Expenditures as a Percentage of GDP
Enter Medicare Part B and Part D premium and State transfer income and expenditures as a percentage of GDP for the years 1970-2087.

	Years	Premium and State Transfer Income	Expenditures (percentage of GDP)
1.	1970	X%	X%
	. . .		
75.	2087	X%	X%

Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions
Enter present values of estimated Medicare Part A (HI) expenditures in excess of income under various assumptions for the years 2013-2087. Show the effects of changing various assumptions on the present value of estimated HI expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

		Low Cost	Intermediate	High Cost
1.	Average annual growth in health costs	X	X	X
2.	Total fertility rate: amount	X	X	X
3.	Real wage differential: amount	X	X	X
4.	CPI change: amount	X	X	X
5.	Net immigration: amount	X	X	X
6.	Real interest rate: amount	X	X	X

Section I—Assumption Used (Excluding Net Immigration)
Enter the values of the assumptions used in the scenarios in Section H for the period 2013-2087 (excluding net immigration) [SFFAS No. 17, par. 32 (4)].

		Low Cost	Intermediate	High Cost
1.	Average annual growth in health costs: assumption used	X%	X%	X%
2.	Total fertility rate: assumption used	X%	X%	X%
3.	Real wage differential: assumption used	X%	X%	X%
4.	CPI change: assumption used	X%	X%	X%
5.	Real interest rate: assumption used	X%	X%	X%

Section J—Assumption Used for Net Immigration
Enter the values of the assumptions used in the scenarios in Section H for net immigration [SFFAS No. 17, par. 32 (4)].

	Low Cost	Intermediate	High Cost
1. Net immigration: assumption used	U	U	U

Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions
Enter present values of estimated Medicare Part B expenditures in excess of income under various health care cost growth assumptions for the years 2013-2087. Show the effects of changing various assumptions on the present value of estimated SMI – Part B expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

	Low Cost	Intermediate	High Cost
1. Average annual growth in health costs	X	X	X

Section L—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions
Enter present values of estimated Medicare Part D expenditures in excess of income under various health care cost growth assumptions for the years 2013-2087. Show the effects of changing various assumptions on the present value of estimated SMI – Part B expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

	Low Cost	Intermediate	High Cost
1. Average annual growth in health costs	X	X	X

Section M—Present Values of Revenues and Costs of HI and Medicare Part B and Part D as of January 1, 2013
Enter the present values of revenue and cost components of 75-year open group obligations HI and SMI (Medicare Part B and Part D) as of January 1, 2013.

Revenues from the public:

	HI	SMI – Part B	SMI – Part D
1. Taxes	X	X	X
2. Premiums and State transfers	X	X	X
3. Total costs to the public	X	X	X
4. Revenues from other Government accounts (such as General Fund transfers for SMI Parts B and D)	X	X	X
5. Trust fund in 1/1/2013	X	X	X

Section N—Present Values of HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1, 2013, Through the Infinite Horizon
Report the present values of HI and Medicare Part B and Part D expenditures less tax, premium, and State transfer revenue as of January 1, 2013, through the infinite horizon.

	HI	SMI – Part B	SMI – Part D
1. Present value of future expenditures less future taxes, premiums, and State transfers for current participants	X	X	X
2. Less current trust fund	X	X	X
3. Plus net obligations for future participants	X	X	X

Section O—Other Medicare
Enter the following percentages for the Medicare Trust Funds.

	2013
1. The percentage of earnings employers are required to pay to HI	X%
2. The percentage of earnings employees are required to pay to HI	X%
3. The percentage of earnings self-employed are required to pay to HI	X%
4. The percentage of SMI program costs (Medicare Part B) financed by transfers from the General Fund of the Treasury	X%
5. The percentage of SMI program costs (Medicare Part D) financed by transfers from the General Fund of the Treasury	X%

6. The percentage of SMI program costs financed by monthly premiums from beneficiaries (Medicare Part B) X%
7. The percentage of SMI program costs financed by monthly premiums from beneficiaries (Medicare Part D) X%

"Other Text Data" Tab

Section B—Number of HI Beneficiaries

1. Enter the year that the Medicare (Part A) Trust Fund is projected to be exhausted.

Section D – HI Income (Excluding Interest) and Expenditures as Percentage of Taxable Payroll

1. Enter the percent of scheduled benefits that the present tax rates would be sufficient to pay after Medicare (Part A) Trust Fund exhaustion.
2. Enter the percent of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2087.

Section S—Other Medicare

1. Describe the statutory or other material changes affecting the Federal Hospital Insurance Program, after the current FY, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
2. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part B), after the current FY, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
3. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part D), after the current FY, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
4. For the Federal Supplementary Medical Insurance Program (Medicare Part B and Part D), provide the year that the ultimate total fertility rate for Medicare demographic assumptions will be reached (YYYY).
5. For the Federal Supplemental Medical Insurance Program (Medicare Part B and Part D), provide any factors determined to be pertinent to sensitivity analysis of the projections.

Note 5. Railroad Retirement (SFFAS No. 17, par. 32 (4)) (to be completed only by the Railroad Retirement Board)

"Other Data Info" Tab

Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions

Enter the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2013-2087. Show the effects of changing various assumptions on the present value of Railroad Retirement expenditures in excess of income [SFFAS No. 17, par. 32 (4)].

	Low	Middle	High
1. Employment	X	X	X
2. Interest rate	X	X	X

Section B—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions – Assumption Used

Enter the assumptions used to determine the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2013-2087 [SFFAS No. 17, par. 32 (4)].

	Low	Middle	High
1. Employment: assumption used	X%	X%	X%
2. Interest rate: assumption used	X%	X%	X%

Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Dollars

Enter in dollars the actuarial estimates of Railroad Retirement income (excluding interest and financial interchange income) and expenditures for the years 2013-2087.

	Years	Income (excluding interest and financial interchange income)	Expenditures
1.	2013	X	X
	. . .		
75.	2087	X	X

Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll

Enter the estimated Railroad Retirement income (excluding interest and financial interchange income) and expenditures as a percentage of Tier II taxable payroll for the years 2013-2087.

	Years	Income (excluding interest and financial interchange income)	Expenditures
1.	2013	X%	X%
	. . .		
75.	2087	X%	X%

Section E—Railroad Retirement Program Assets and Financial Interchange Income From the Social Security Trust as of January 1, 2013

Enter the amounts for the Railroad Retirement Program asset and the present value of the future estimated financial interchange income from the Social Security Trust as of January 1, 2013.

		2013
1.	Railroad Retirement Program assets (mostly investments stated at market)	X
2.	Present value of the future estimated financial interchange income from Social Security Trust	X

Section F—Other Railroad Retirement Assumptions Information

Enter the following for Railroad Retirement.

		2013
1.	The estimated passenger service employment in 2013 – middle employment assumption	X

Section G—Other Related Railroad Retirement Information

Enter the following estimate for Railroad Retirement.

		2013
1.	The annual percentage decline in the employment base, excluding passenger service employment, using the Railroad Retirement middle employment assumption	X%

"Other Text Data" Tab

Section A—Other Related Railroad Retirement Information

1. Describe the statutory or other material changes affecting the Railroad Retirement benefits program, after the current FY, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
2. Indicate if the annual percentage decline in the employment base requested in Section G is constant, and, if so, for how many years before it remains level.

Note 6. Black Lung (Part C) ([SFFAS No. 17, par. 31, 32 (1) and (2), and 32(4)] [to be completed only by the Department of Labor (DOL)]

"Other Data Info" Tab

Section A—Income and Expenses (Excluding Interest) of Black Lung Trust Fund
Enter the estimated Black Lung total income and expenditures (excluding interest) in constant (or inflation-adjusted) dollars for the years 2014–2040.

	Years	Total Income	Expenditures (excluding interest)
1.	2014	X	X
	. . .		
31.	2040	X	X

Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund [SFFAS No. 17, par. 27 (4)]
Enter the amount of collection in excise taxes on coal and payment for benefits and administrative expenditures for the Black Lung Trust Fund, under the intermediate assumptions for the next 27 years.

		Intermediate
1.	Collections	X
2.	Payments	X

Section C—Estimated Black Lung Trust Fund Revenues and Expenditures
Enter the present value of the remaining 27-year projections of revenues and expenditures for the Black Lung Program for the year ended September 30, 2013.

		Fiscal 2013
1.	Estimated present value of future tax income	X
2.	Estimated present value of future expenditures	X
3.	Accumulated balance due to General Fund	X

Section D—Other Black Lung Information Related to Outstanding Repayable Advances
Enter the following information related to the outstanding repayable advances for the year ended September 30, 2013.

		2013
1.	Total liabilities in excess of assets at September 30, 2013	X
2.	Outstanding repayable advances at September 30, 2013	X
3.	Excise tax revenues that were recognized in 2013	X
4.	Benefit payment expenses that were recognized in 2013	X
5.	Interest expense that was recognized in 2013	X

"Other Text Data" Tab

Section A—Income and Expenses (Excluding Interest) of Black Lung Trust Fund

1. Describe the statutory or other material changes affecting the Black Lung benefits program, after the current FY, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund

1. Enter the increase/(decrease) amount in percentage of excise taxes collected between the years 2019 to 2022, as a result of a scheduled reduction in the tax rate on the sale of coal.

Note 7. Unemployment Insurance [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by DOL)

"Other Data Info" Tab

Section A—Estimated Unemployment Trust Fund (UTF) Revenues and Expenditures Under Three Economic Scenarios
Enter the present values of 10-year projections of revenues and expenditures for the Unemployment Insurance Program under three alternative scenarios for economic conditions ending September 30, 2023 (SFFAS No. 17, par. 27 and 32).

	Expected	Recovery Scenario 1	Recovery Scenario 2
1. Total future cash income	X	X	X
2. Total future expenditures	X	X	X
3. Trust fund assets	X	X	X

Section B—Unemployment Trust Fund Contributions and Expenditures Using Expected Economic Conditions
Enter the projected cash inflows and outflows for the period 2014-2023 under the expected economic conditions.

	Years	Contributions	Expenditures
1.	2014	X	X
	. . .		
10.	2023	X	X

Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used
Enter the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2014-2023. Show the effects of changing various assumptions on the present value of estimated Unemployment Insurance Program expenditures in excess of income. Indicate the values of the assumptions under each of the scenarios [SFFAS No. 17, par. 32 (4)].

	Low Cost	Intermediate	High Cost
1. Total unemployment rate: amount	X	X	X
2. Civilian labor force level: amount	X	X	X
3. Percent of unemployed receiving benefits: amount	X	X	X
4. Total wages: amount	X	X	X
5. Distribution of benefit payments by State: amount	X	X	X
6. Taxable wage base: amount	X	X	X
7. Interest rate on UTF investments: amount	X	X	X

Section D—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used
Enter the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2014-2023 – assumption used [SFFAS No. 17, par. 32 (4)].

	Low Cost	Intermediate	High Cost
1. Total unemployment rate: assumption used	X%	X%	X%
2. Civilian labor force level: assumption used	X%	X%	X%
3. Percent of unemployed receiving benefits: assumption used	X%	X%	X%
4. Total wages: assumption used	X%	X%	X%
5. Distribution of benefit payments by State: assumption used	X%	X%	X%
6. Taxable wage base: assumption used	X%	X%	X%
7. Interest rate on UTF investments: assumption used	X%	X%	X%

Section E—Unemployment Trust Fund Solvency as of the Current Fiscal Yearend
Enter the ratio of minimally solvent, or not minimally solvent, of each State's current accumulated Unemployment Trust Fund balance to a year's projected benefit payments based on the highest level of annual benefit payments experienced by that State over the last 20 years [SFFAS No. 17, par. 27 (5)].

States	Minimally Solvent Ratio	Not Minimally Solvent Ratio
	X%	X%

"Other Text Data" Tab

Section A—Estimated Unemployment Trust Fund Revenue and Expenditures Under Three Economic Scenarios

1. Describe the effects of the following three economic conditions based on unemployment rate: expected economic conditions, recovery scenario 1, and recovery scenario 2.
2. Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current FY, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

Note 8. Stewardship Investments

"Other Data Info" Tab

Section A—Investments in Non-Federal Physical Property
Enter the total investment (by major program or category) in non-Federal physical property for the last 5 FYs (SFFAS No. 8, par. 87).

	Fiscal 2013	Fiscal 2012	Fiscal 2011	Fiscal 2010	Fiscal 2009
1. Agency-entered description	X	X	X	X	X
. . .					
5. Agency-entered description	X	X	X	X	X
6. Other	X	X	X	X	X

Section B—Research and Development: Investments in Development
Enter the total investment (by major program or category) in development for the last 5 FYs (SFFAS No. 8, par. 94).

	Fiscal 2013	Fiscal 2012	Fiscal 2011	Fiscal 2010	Fiscal 2009
1. Agency-entered description	X	X	X	X	X
. . .					
5. Agency-entered description	X	X	X	X	X
6. Other	X	X	X	X	X

Section C—Investments in Human Capital
Enter the total investment (by major program or category) for investments in human capital for the last 5 FYs (SFFAS No. 8, par. 100).

	Fiscal 2013	Fiscal 2012	Fiscal 2011	Fiscal 2010	Fiscal 2009
1. Agency-entered description	X	X	X	X	X
. . .					
5. Agency-entered description	X	X	X	X	X
6. Other	X	X	X	X	X

Section D—Research and Development: Investments in Basic Research
Enter the total investment (by major program or category) for investments in basic research for the last 5 FYs (SFFAS No. 8, par. 100).

	Fiscal 2013	Fiscal 2012	Fiscal 2011	Fiscal 2010	Fiscal 2009
1. Agency-entered description	X	X	X	X	X
. . .					
5. Agency-entered description	X	X	X	X	X
6. Other	X	X	X	X	X

Section E—Research and Development: Investments in Applied Research
Enter the total investment (by major program or category) for investments in applied research for the last 5 FYs (SFFAS No. 8, par. 100).

	Fiscal 2013	Fiscal 2012	Fiscal 2011	Fiscal 2010	Fiscal 2009
1. Agency-entered description	X	X	X	X	X
. . .					
5. Agency-entered description	X	X	X	X	X
6. Other	X	X	X	X	X

"Other Text Data" Tab

Section A—Investments in Non-Federal Physical Property

1. Provide a description of federally owned physical property transferred to State and local governments (SFFAS No. 8, par. 87).
2. Provide a description of the major programs of Federal investments in non-Federal physical property used in the "Other Data Info" tab (SFFAS No. 8, par. 87).

Section B—Investments in Development

1. Provide a description of the major programs of Federal investments in development used in the "Other Data Info" tab (SFFAS No. 8, par. 100).
2. Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).

Section C—Investments in Human Capital

1. Provide a description of the major education and training programs considered Federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).

Section D—Investments in Basic Research

1. Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).
2. Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99).

Section E—Investments in Applied Research

1. Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).
2. Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).

Note 9. Deferred Maintenance and Repairs

"Other Data Info" Tab

Section A—Range of Amounts
Enter the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition (SFFAS No. 32, par. 24 and SFFAS No. 40).

Critical deferred maintenance and repairs are urgently needed, absolutely necessary, and are elements that need immediate attention. Furthermore, critical deferred maintenance and repairs are any deferred maintenance and repairs that pose serious threats to the public or employee safety or health, natural or cultural resources, and a bureau's ability to carry out its assigned mission.

If the total cost of deferred maintenance and repairs for the FY is critical, enter the entire amount for deferred maintenance and repairs in the critical column.

If a portion of the cost of deferred maintenance and repairs is critical, enter the amount in the critical column and enter the remaining amount that is not critical in the low and high columns. For example, if the cost for deferred maintenance and repairs is $5,406 million and $313 million is critical, enter the amount for $313 million in the critical column and the remaining amount $5,093 million in the low and high columns.

If the cost of deferred maintenance and repairs does not have a range, enter the amount for deferred maintenance and repairs in both the low and high columns. For example, if the cost for deferred maintenance and repairs is $5,406 million for the FY, enter that amount in both the low estimate column and the high estimate column.

Column headings:

	Current FY	Prior FY
1. Low	X	X
2. High	X	X
3. Critical	X	X

Row headings:

1. Buildings, structures, and facilities
2. Furniture, fixtures, and equipment
3. Other general property, plant, and equipment
4. Heritage assets
5. Stewardship land

Note 10. Unexpended Budget Authority (to be completed only by FMS)

"Other Data Info" Tab

Section A—Other Related Information
Enter the following data.

	Fiscal 2012	Fiscal 2011
1. Total unobligated budget authority balance	X	X
2. Total obligated budget authority balance	X	X

Note 11. Tax Burden (to be completed only by Treasury)

"Other Data Info" Tab

Section A—Taxable Returns – Individual Income Tax Returns for Tax Year 2011
Provide the number of taxable returns (units) for individuals by the following Adjusted Gross Income (AGI) levels.

Column heading:

	Fiscal 2011
1. AGI	X

Row headings:

1. Under $15,000
2. $15,000 under $30,000
3. $30,000 under $50,000
4. $50,000 under $100,000
5. $100,000 under $200,000
6. $200,000 under $500,000
7. $500,000 or more

Section B—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2011
Enter the dollar value of AGI and the total income tax for individuals by the following AGI levels.

Column heading:

	Fiscal 2011
1. AGI	X
2. Total income tax	X

Row headings:

1. Under $15,000
2. $15,000 under $30,000
3. $30,000 under $50,000
4. $50,000 under $100,000
5. $100,000 under $200,000
6. $200,000 under $500,000
7. $500,000 or more

Section C—Individual Average AGI and Average Income Tax Information – Individual Income Tax Returns for Tax Year 2011
Enter the dollar value of average AGI per return, and the average income tax per return for individuals by the following AGI levels.

Column heading:

	Fiscal 2011
1. Average AGI per return	X
2. Average income tax per return	X

Row headings:

1. Under $15,000
2. $15,000 under $30,000
3. $30,000 under $50,000
4. $50,000 under $100,000
5. $100,000 under $200,000
6. $200,000 under $500,000
7. $500,000 or more

Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2011
Enter the income tax as a percentage of AGI for individuals by the following AGI levels.

Column heading:

	Fiscal 2011
1. AGI	X%

Row headings:

1. Under $15,000
2. $15,000 under $30,000
3. $30,000 under $50,000
4. $50,000 under $100,000
5. $100,000 under $200,000
6. $200,000 under $500,000
7. $500,000 or more

Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income Tax Returns for Tax Year 2010
Enter the dollar value of income that is subject to tax and total income tax after credits by the following total assets categories.

Column heading:

	Fiscal 2010
1. Income subject to tax	X
2. Total income tax after credits	X

Row headings:

1. Zero assets
2. $1 under $500
3. $500 under $1,000
4. $1,000 under $5,000
5. $5,000 under $10,000
6. $10,000 under $25,000
7. $25,000 under $50,000
8. $50,000 under $100,000
9. $100,000 under $250,000
10. $250,000 under $500,000
11. $500,000 under $2,500,000
12. $2,500,000 or more

Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income Tax Returns for Tax Year 2010
Enter the percentage of income tax after credits to taxable income by the following total assets categories:

Column heading:

	Fiscal 2010
1. Income subject to tax	X%

Row headings:

1. Zero assets
2. $1 under $500
3. $500 under $1,000

4. $1,000 under $5,000
5. $5,000 under $10,000
6. $10,000 under $25,000
7. $25,000 under $50,000
8. $50,000 under $100,000
9. $100,000 under $250,000
10. $250,000 under $500,000
11. $500,000 under $2,500,000
12. $2,500,000 or more

Note 12. Other Information

"Other Data Info" Tab

Section A
Enter the estimated amounts that may be paid out as other claims for tax refunds.

	Current FY	Prior FY
1. Estimated payout (including principal and interest) for claims pending judicial review by the Federal courts	X	X
2. Claims under appeal	X	X

Section B
Enter the following information related to taxes.

	Current FY	Prior FY
1. Amount of payroll taxes paid by the employers (Federal agencies) included in individual and FICA taxes	X	X
2. Amount of refundable portion of child care tax credits issued	X	X
3. Amount of Earned Income Tax Credit (EITC) refunds	X	X
4. Amount of EITC refunds applied to reduce taxpayer liability	X	X

Note 13. Other Information (to be completed only by the Bureau of the Fiscal Service)

"Other Data Info" Tab

Section A—Other Information (amounts must be in agreement with the Bureau of the Fiscal Service's Schedules of Federal Debt)

	Current FY	Prior FY
1. Interest accrued by Treasury on debt held by the public	X	X
2. Repayment of debt held by the public	X	X
3. Borrowings from the public	X	X
4. Interest paid by Treasury on debt held by the public	X	X

Note 14. Risk Assumed – Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105, 106, and 114)

"Other Data Info" Tab

Section A—Risk Assumed
Enter the following information in accordance with SFFAS No. 5, par. 106 and par. 114.

	Current FY	Prior FY
1. Present value of unpaid expected losses (net of associated premiums)	X	X
2. Periodic changes	X	X

"Other Text Data" Tab

Section A—Risk Assumed

1. Provide the indicators of the range of uncertainty around Federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No. 5, par. 114).
2. Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5, par. 114).
3. Provide a listing of the Federal insurance and guarantee programs (SFFAS No. 5, par. 105).

Note 15. Budget Deficit Reconciliation

The budget surplus (deficit) reported in the FR is based on the published Monthly Treasury Statement (MTS) as of September 30th, which is compiled from Federal agencies' monthly reports (for example, FMS 224, FMS 1219, FMS 1220) to Treasury's Central Accounting Reporting System (CARS).

"Other Notes Info" Tab

Section A—Operating Revenue to Budget Receipts

This section is to be completed by all agencies with total budget receipts (from MTS, Table 4) greater than $500 million.

Note: Operating revenue amounts in column heading Operating Revenue for row headings 1 through 7 must reconcile to the same corresponding non-Federal lines on the Reclassified Statement of Changes in Net Position (SCNP). Line 8 should tie to non-Federal earned revenue reported in OPM's SNC for employee retirement contributions.

Column headings:

1. Budget receipts
2. Operating Revenue
3. Difference budget receipts vs. operating revenue
4. Custodial collections transferred to General Fund or receiving agency
5. Custodial collections received from collecting agency
6. Adjusted difference between budget receipts vs. operating revenue

Row headings:

		Current FY
1.	Individual income tax and tax withholdings	X
2.	Corporation income taxes	X
3.	Unemployment taxes	X
4.	Excise taxes	X
5.	Estate and gift taxes	X
6.	Customs duties	X
7.	Other taxes and receipts	X
8.	Earned revenue – to be completed by OPM only	X

Section B—Net Outlays to SBR

All agencies should complete this section. In accordance with OMB Circular No. A-136, agencies are required to reconcile budgetary net outlays (gross outlays less offsetting collections and distributed offsetting receipts) to their Statement of Budgetary Resources (SBR). Reconcile the net outlays reported for the current FY in MTS Table 5 to net outlays in the SBR.

Column headings:	Current FY
1. MTS net outlays – Table 5	X
2. Agency SBR net outlays	X
3. Differences between MTS net outlays – Table 5 vs. agency SBR net outlays	X

Row headings:

1. Net outlays

Section C—Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (to be completed by the Department of State, DOD, and OPM only)

Note: The revenue amounts entered in this section must agree with intragovernmental earned revenue reported in the Agency's Performance Accountability Report (PAR) for employer contributions. The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Employer Share, Employee Retirement.

Column headings	Current FY
1. MTS Undistributed Offsetting Receipts, Table 5	X
2. Earned revenue reported on agency PAR	X
3. Difference between MTS undistributed receipts vs. earned revenue.	X

Row headings:

1. Foreign Service Retirement and Disability Fund (Department of State only)
2. Military Retirement Fund (DOD only)
3. Retiree Health Care Fund (DOD only)
4. Civil Service Retirement and Disability Fund (OPM only)

Section D—Earned Revenue to Undistributed Offsetting Receipts - Interest Received by Trust Funds (to be completed by the Department of State, DOD, DOL, SSA, HHS, and OPM only)

Note: The revenue amounts entered in this section must agree with intragovernmental earned revenue reported in the agency's PAR for interest. The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Interest Received by Trust Funds.

Column headings	Current FY
1. MTS Undistributed Offsetting Receipts, Table 5	X
2. Earned revenue reported on agency PAR	X
3. Difference between MTS undistributed receipts vs. earned revenue.	X

Row headings:

1. Foreign Service Retirement and Disability Fund (Department of State only)
2. Military Retirement Fund (DOD only)
3. Civil Service Retirement and Disability Fund (OPM only)
4. Unemployment Trust Fund (DOL only)
5. Federal Old-Age and Survivors Insurance (SSA only)
6. Federal Disability Insurance Trust Fund (SSA only)
7. Federal Hospital Insurance (Medicare Part A) (HHS only)
8. Federal Supplementary Medical Insurance (Medicare Parts B and D) (HHS only)

Section E—Operating Revenue to Undistributed Offsetting Receipts (DOI only)

Note: The operating revenue amounts entered in this section should agree with miscellaneous earned revenue reported on the Reclassified SCNP. The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Rents and Royalties on the Outer Continental Shelf Lands.

Column headings	Current FY
1. MTS Undistributed Offsetting Receipts, Table 5	X
2. Miscellaneous earned revenue reported on SCNP	X
3. Difference between MTS undistributed receipts vs. miscellaneous earned revenue.	X

Row headings:

1. Rents and royalties on the Outer Continental Shelf Lands

"Other Text Data" Tab

Section A—This section pertains to Section A of the "Other Notes Info" Tab

1. Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.
2. Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.
3. Provide a detailed description of the difference and whether this difference will be resolved next FY.

Section B—This section pertains to Section B of the "Other Notes Info" Tab

1. Provide a detailed description of the difference and whether this difference will be resolved next FY.

Section C—This section pertains to Section C of the "Other Notes Info" Tab

1. Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.
2. Provide a detailed description of the difference and whether this difference will be resolved next FY.

Section D—This section pertains to Section D of the "Other Notes Info" Tab

1. Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.
2. Provide a detailed description of the difference and whether this difference will be resolved next FY.

Section E—This section pertains to Section E of the "Other Notes Info" Tab

1. Provide a detailed description of the difference and whether this difference will be resolved next FY.

Note 16. Components of Loans and Equity Investments Receivable

"Other Notes Info" Tab

Section A – Components of Direct Loans Receivable, Gross – Current FY
Enter the current FY amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Farm Loans
7. Export-Import Bank Loans
8. U.S. Agency for International Development
9. Housing and Urban Development
10. GSE Mortgage Backed Securities Purchase Program
11. All other loans receivable
12 Total

Row headings:

		Current FY
1.	Direct Loans receivable, gross – beginning of the year	X
2.	Disbursements (loans made/securities purchased)	X
3.	Repayments	X
4.	Losses	X
5.	Capitalized interest	X
6.	Capitalized dividends	X
7.	Other	X
8.	Direct Loans receivable, gross – end of the year [must equal the total amount of the "Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)" column as reported in the "Line Items Notes" Tab, of GFRS Note 04A, GF006, for the current FY]	X

Section B—Components of Direct Loans Receivable, Gross – Prior FY
Enter the prior FY amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the "Column Headings" as follows:

Column headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Farm Loans
7. Export-Import Bank Loans
8. U.S. Agency for International Development

9. Housing and Urban Development
10. GSE Mortgage Backed Securities Purchase Program
11. All other loans receivable
12. Total

Row headings:

		Prior FY
1.	Direct Loans receivable, gross – beginning of the year	X
2.	Disbursements (loans made/securities purchased)	X
3.	Repayments	X
4.	Losses	X
5.	Capitalized interest	X
6	Capitalized dividends	X
7.	Other	X
8.	Direct Loans receivable, gross – end of the year [must equal the total amount of the "Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)" column as reported in the "Line Items Notes" tab, of GFRS Note 04A, GF006, for the prior FY]	X

Section C – Components of Loan Guarantees, Gross – Current FY

Enter the current FY amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Loans
5. Small Business Loans
6. Israeli Loan Guarantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
9. Business and Industry Loans
10. Export Credit Guarantee Programs
11. All other guaranteed loans
12. Total

Row headings:

		Current FY
1.	Guaranteed loans, gross – beginning of the year	X
2.	Disbursements (loans made/securities purchased)	X
3.	Repayments	X
4.	Other	X
5.	Guaranteed loans, gross – end of the year [must equal the total amount of the "Face Value of loans outstanding (total outstanding principal)" column as reported in the "Other Notes Info" Tab, of GFRS Note 04B, GF006, for the current FY]	X

Section D—Components of Loan Guarantees, Gross – Prior FY
Enter the prior FY amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Loans
5. Small Business Loans
6. Israeli Loan Guarantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
9. Business and Industry Loans
10. Export Credit Guarantee Programs
11. All other guaranteed loans
12. Total

Row headings:

	Prior FY
1. Guaranteed loans, gross – beginning of the year	X
2. Disbursements (loans made/securities purchased)	X
3. Repayments	X
4. Other	X
5. Guaranteed loans, gross – end of the year [must equal the total amount of the "Face Value of loans outstanding (total outstanding principal)" column as reported in the "Other Notes Info" tab of GFRS Note 04B, Module GF006, for the prior FY]	X

Section E—Components of TARP Direct Loans and Equity Investments, Gross – Current FY
Enter the current FY amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs indentified in the "Column Headings" as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

Row headings:

	Current FY
1. TARP loans and equity investments receivable, gross – beginning of the year	X
2. Disbursements (loans made/securities purchased)	X
3. Repayments	X
4. Losses	X
5. Capitalized interest	X

6.	Capitalized dividends	X
7.	Other	X
8.	TARP loans and equity investments receivable, gross – end of the year [must equal the total amount of the "Direct loans and equity investments" column as reported in the "Line Items Notes" tab of GFRS Note 20, GF006, for the current FY]	X

Section F—Components of TARP Direct Loans and Equity Investments, Gross – Prior FY

Enter the prior FY amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs indentified in the "Column Headings" as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

Row headings:

		Prior FY
1.	TARP Loans and equity investments receivable, gross – beginning of the year	X
2.	Disbursements (loans made/securities purchased)	X
3.	Repayments	X
4.	Losses	X
5.	Capitalized interest	X
6.	Capitalized dividends	X
7.	Other	X
8.	TARP loans and equity investments receivable, gross – end of the year [must equal the total amount of the "Direct loans and equity investments" column as reported in the "Line Items Notes" tab of GFRS Note 20, GF006, for the prior FY]	X

"Other Text Data" tab

1. Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.
2. Provide a detailed description of the amounts reported in Sections A and B that comprise the "Other" line.
3. Provide details regarding the programs reported in Sections C and D that comprise amounts reported in the "all other Guaranteed Loans" column.
4. Provide a detailed description of the amounts reported in Sections C and D that comprise the "Other" line.
5. Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.
6. Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.

Note 17. Federal Oil and Gas Resources

"Other Data Info" Tab

Section A—Asset Value for Oil and Gas Proved Reserves–Offshore
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

	Current FY
1. Oil and Lease Condensate	X
2. Natural Gas, Wet After Lease Separation	X
3.-5. Agency Entered Description	X

Section B—Asset Value for Oil and Gas Proved Reserves–Onshore
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

	Current FY
1. Oil and Lease Condensate	X
2. Natural Gas, Wet After Lease Separation	X
3.-5. Agency Entered Description	X

Section C—Quantity of Oil and Gas Proved Reserves–Offshore
Enter the quantity amount as of current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

	Current FY
1. Oil and Lease Condensate	U
2. Natural Gas, Wet After Lease Separation	U
3.-5. Agency Entered Description	U

Section D—Quantity of Oil and Gas Proved Reserves–Onshore
Enter the quantity amount as of current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

	Current FY
1. Oil and Lease Condensate	U
2. Natural Gas, Wet After Lease Separation	U
3.-5. Agency Entered Description	U

Section E—Average of the Regional Average Prices for Oil and Gas Proved Reserves–Offshore
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves **or** the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

	Current FY
1. Oil and Lease Condensate	X
2. Natural Gas, Wet After Lease Separation	X
3.-5. Agency Entered Description	X

Section F—Average of the Regional Average Prices for Oil and Gas Proved Reserves–Onshore
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves **or** the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for Current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

	Current FY
1. Oil and Lease Condensate	X
2. Natural Gas, Wet After Lease Separation	X
3.-5. Agency Entered Description	X

Section G—Average Royalty Rate for Oil and Gas Proved Reserves–Offshore
Enter the average royalty rate for current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

	Current FY
1. Oil and Lease Condensate	X%
2. Natural Gas, Wet After Lease Separation	X%
3.-5. Agency Entered Description	X%

Section H—Average Royalty Rate for Oil and Gas Proved Reserves–Onshore
Enter the average royalty rate for current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

	Current FY
1. Oil and Lease Condensate	X%
2. Natural Gas, Wet After Lease Separation	X%
3.-5. Agency Entered Description	X%

"Other Text Data" Tab

Provide the following information as it relates to inventory by each category (SFFAS No. 38, paragraph 29).

1. Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.
2. Describe any significant changes in the estimation methodology, including the underlying assumptions.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Governmentwide Financial Report System Other FR Data Entry Instructions

Complete each note by entering the required information in each tab and then marking each note "Complete." Do not enter zeros if the answer is zero or not applicable. Mark the "No Data" box in each section of the "Other Data Info" tab and the "Other Text Data" tab, when the data is zero or not applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line is displayed in GFRS.

Enter the reporting method where needed for the notes that are not tied to the identified reporting method in the financial statements. The reporting method for some of the Other FR Notes Data notes is determined by the reporting method used in the agency's audited financial statements in GFRS Module GF002.

Note: For agencies that choose "billions" as the reporting method, the figures should have at least one digit following the decimal point.

Other FR Data Instructions

Note 1. Taxes

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A
Enter amounts that relate to taxes (SFFAS No. 7, par. 67-69), as described below.

Line 1—*Enter the amount of the estimated realizable value of compliance assessments at the end of the current FY in the first column and review and change as necessary the amount for the end of the prior FY in the second column.*

Line 2—*Enter the amount of the estimated realizable value of preassessment work-in-process at the end of the current FY in the first column and review and change as necessary the amount for the end of the prior FY in the second column.*

Line 3—*Enter the amount of the change in lines 1 and 2 above for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of any other claims for refunds not yet accrued but likely to be paid when administrative actions are completed (not otherwise reported in Note 13, Other Information, "Other Data Info" tab, Section A, lines 1 and 2) at the end of the current FY in the first column and review and change as necessary the amount for the end of the prior FY in the second column.*

Line 5—*Enter the amount of management's best estimate of any unasserted claims for refunds at the end of the current FY in the first column and review and change as necessary the amount for the end of the prior FY in the second column.*

Line 6—*Enter the amount of the change in lines 4 and 5 above for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 7—*Enter the amount of any assessments written off that continue to be statutorily collectible (excluded from accounts receivable) at the end of the current FY in the first column and review and change as necessary the amount for the end of the prior FY in the second column.*

Section B
Enter amounts that relate to taxes, if a range is estimable and not included in Section A (SFFAS No. 7, par. 67-69).

Line 1—*Enter the range amount of the estimated realizable value of preassessment work-in-process.*

Column 1—*Enter the low-range amount at the end of the current FY.*

Column 2—*Enter the high-range amount at the end of the current FY.*

Column 3—*Review and change as necessary the low-range amount at the end of the prior FY.*

Column 4—*Review and change as necessary the high-range amount at the end of the prior FY.*

Line 2—*Enter the range amount of the change in line 1.*

Column 1—*Enter the low-range amount at the end of the current FY.*

Column 2—*Enter the high-range amount at the end of the current FY.*

Column 3—*Review and change as necessary the low-range amount at the end of the prior FY.*

Column 4—*Review and change as necessary the high-range amount at the end of the prior FY.*

Line 3—*Enter the range amount of management's best estimate of unasserted claims for refunds.*

Column 1—*Enter the low-range amount at the end of the current FY.*

Column 2—*Enter the high-range amount at the end of the current FY.*

Column 3—*Review and change as necessary the low-range amount at the end of the prior FY.*

Column 4—*Review and change as necessary the high-range amount at the end of the prior FY.*

Line 4—*Enter the range amount of the change in line 3.*

Column 1—*Enter the low-range amount at the end of the current FY.*

Column 2—*Enter the high-range amount at the end of the current FY.*

Column 3—*Review and change as necessary the low-range amount at the end of the prior FY.*

Column 4—*Review and change as necessary the high-range amount at the end of the prior FY.*

“Other Text Data” Tab

Section A
Provide information as it relates to taxes (SSFAS No. 7, par. 67-69).

Line 1—*Provide explicit definitions of the estimated amounts of the size of the tax gap.*

Line 2—*Provide appropriate explanations of the limited reliability of the estimated amounts of the size of the tax gap.*

Line 3—*Provide cross-references to the portions of the tax gap due from identified noncompliant taxpayers and importers.*

Line 4—*Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).*

Line 5—*Provide any amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonably estimable.*

Note 2. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by the Department of Health and Human Services and the Social Security Administration)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Revenues From the Public
Enter the following information for the latest available period.

Line 1—*Enter the amount of payroll and benefit taxes from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Line 2—*Enter the amount of premiums from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Line 3—*Enter the amount of other taxes and fees from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Line 4—*Enter the total amount of revenues to the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Section B—Expenditures to the Public
Enter the following information for the latest available period.

Line 1—*Enter the total amount of expenditures to the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and OASDI in the third column.*

Line 2—*Enter the budget perspective net results (revenues from the public less expenditures to the public) for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Line 3—*SSA only, enter the railroad transfer amount included in the total expenditures for OASDI in the third column.*

Section C—Revenues From Other Government Accounts
Enter the following information for the latest available period.

Line 1—*Enter the amount of transfers from other Government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Line 2—*Enter the amount of interest credits from other Government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Line 3—*Enter the total amount of revenues from other Government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Section D—Net Results (Trust Fund)
Enter the following information for the latest available period.

Line 1—*Enter the amount of the trust fund balance change (total revenues less expenditures to the public) for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Note 3. Social Security [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by the Social Security Administration)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Number of OASDI Beneficiaries

Column 1—*Enter the number of OASDI beneficiaries for every 100 covered workers for the years 1970-2087.*

Section B—OASDI Income (Excluding Interest) and Expenditures in Dollars

Column 1—*Enter the amount of OASDI income (excluding interest) in dollars for the years 1970-2087.*

Column 2—*Enter the amount of OASDI expenditures in dollars for the years 1970-2087.*

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Column 1—*Enter the percentage of the estimated OASDI income (excluding interest) as a percentage of taxable payroll for the years 1970-2087.*

Column 2—*Enter the percentage of the estimated OASDI expenditures as a percentage of taxable payroll for the years 1970-2087.*

Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)

Column 1—*Enter the percentage of the estimated OASDI income (excluding interest) as a percentage of the GDP for the years 1970-2087.*

Column 2—*Enter the percentage of the estimated OASDI expenditures as a percentage of the GDP for the years 1970-2087.*

Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions [SFFAS No. 17, par. 32 (4)]
Amounts for Section E should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—*Enter the amount of the low cost average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 2—*Enter the amount of the low cost total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 3—*Enter the amount of the low cost real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 4—*Enter the amount of the low cost Consumer Price Index (CPI) change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 5—*Enter the amount of the low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 6—*Enter the amount of the low cost real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Section F—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration) [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the value of assumption used as low cost of average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column.*

Line 2—*Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column.*

Line 3—*Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column.*

Line 4—*Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column.*

Section G—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration) [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the value of assumption used as low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column.*

Section H—Assumption Used for Net Immigration [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the value of assumption used in Section E as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column.*

Section I—Present Values of Revenues and Cost of OASDI as of January 1, 2013

Line 1—*Enter the present value amount of revenues from the public (taxes) for OASDI of 75-year open group obligations as of January 1, 2013, in the first column.*

Line 2—*Enter the present value amount of total costs to the public for OASDI of 75-year open group obligations as of January 1, 2013, in the first column.*

Line 3—*Enter the present value amount for the OASDI Trust Fund of 75-year open group obligations as of January 1, 2013, in the first column.*

Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2013

Line 1—*Enter the amount of present value of future expenditures less future taxes and premiums for current participants through the infinite horizon as of January 1, 2013.*

Line 2—*Enter the amount of current trust fund through the infinite horizon as of January 1, 2013.*

Line 3—*Enter the amount of net obligations for future participants through the infinite horizon as of January 1, 2013.*

Section K—Other Social Security Related Information

Enter the following additional information, in units, related to the Social Security demographic assumptions.

Line 1—*Enter the approximate number of beneficiaries who were paid OASDI benefits at the end of calendar year 2012 in the first column.*

Line 2—*Enter the 2013 dollar level of the Social Security contribution and benefit base in the first column.*

Section L—Other Social Security and Medicare Related Information

Enter the following for the Social Security Trust Funds.

Line 1—*Enter the percentage of taxable earnings employers and employees are required to pay to the OASDI Trust Fund in the first column.*

Line 2—*Enter the percentage of taxable earnings self-employed are required to pay to the OASDI Trust Fund in the first column.*

Line 3—*Enter the maximum percentage of OASDI benefits subject to taxation prior to 1984 in the first column.*

Line 4—*Enter the maximum percentage of OASDI benefits subject to taxation in years 1984 through 1993 in the first column.*

Line 5—*Enter the maximum percentage of OASDI benefits subject to taxation in years after 1993 in the first column.*

"Other Text Data" Tab

Section A—OASDI Trust Fund Projections

Line 1—*Indicate when the annual OASDI Trust Fund cost will first exceed the income excluding the interest.*

Line 2—*Indicate the year the OASDI Trust Fund reserves are projected to be exhausted.*

Section B—OASDI Income (Excluding Interest) and Expenditures

Line 1—*State the percent of scheduled benefits that the present tax rates would be sufficient to pay after OASDI Trust Fund exhaustion.*

Line 2—*State the percent of scheduled benefits that the present tax rates would be sufficient to pay for OASDI in 2087.*

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Line 1—*Explain what happens with OASDI surpluses that occur prior to the first year expenditures exceed noninterest income.*

Line 2—*Describe what the Government will need to do to meet its obligations to the OASDI Trust Fund.*

Line 3—*Indicate whether tax income will continue to flow into the OASDI Trust Fund when the trust fund's assets are exhausted.*

Section L—Other Social Security

Line 1—*Describe the statutory or other material changes affecting the OASDI Program, after the current calendar year, including those enacted between the calendar yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24). [Provide information about statutory or other material changes that occurred after calendar yearend through the date of the issuance of the agency's audited Performance and Accountability Report (PAR).]*

Line 2—*Provide the year that the ultimate total fertility rate for Social Security demographic assumptions will be reached (YYYY).*

Note 4. Medicare [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by the Department of Health and Human Services)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP [SFFAS No. 17, par. 31 and 32 (1)]

Column 1—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) payroll taxes for the years 1970-2087.*

Column 2—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) tax on benefits for the years 1970-2087.*

Column 3—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) premiums and State transfers for the years 1970-2087.*

Column 4—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) from general revenue transfers for the years 1970-2087.*

Column 5—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) expenditures for the years 1970-2087.*

Section B—Number of HI Beneficiaries

Column 1—*Enter the number of HI beneficiaries for every 100 covered workers for the years 1970-2087.*

Section C—HI Annual Income (Excluding Interest) and Expenditures

Column 1—*Enter the amount of the actuarial estimates in dollars of HI annual income (excluding interest) for the years 1970-2087.*

Column 2—*Enter the amount of the actuarial estimates in dollars of HI expenditures for the years 1970-2087.*

Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Column 1—*Enter the percentage of estimated HI annual income (excluding interest) as a percentage of taxable payroll for the years 1970-2087.*

Column 2—*Enter the percentage of estimated HI expenditures as a percentage of taxable payroll for the years 1970-2087.*

Section E—HI Income (Excluding Interest) and Expenditures as a Percentage of GDP

Column 1—*Enter the percentage of estimated HI annual income (excluding interest) as a percentage of the GDP for the years 1970-2087.*

Column 2—*Enter the percentage of estimated HI expenditures as a percentage of the GDP for the years 1970-2087.*

Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures

Column 1—*Enter the amount of actuarial estimates of premium and State transfer income in dollars of Medicare Part B and Part D for the years 1970-2087.*

Column 2—*Enter the amount of actuarial estimates of expenditures in dollars of Medicare Part B and Part D for the years 1970-2087.*

Section G—Medicare Part B and Part D Premium and State Transfer Income and Expenditures as a Percentage of GDP

Column 1—*Enter the percentage of the GDP for premium and State transfer income of Medicare Part B and Part D for the years 1970-2087.*

Column 2—*Enter the percentage of the GDP for expenditures of Medicare Part B and Part D for the years 1970-2087.*

Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions [SFFAS No. 17, par. 32 (4)]

Amounts for Section H should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—*Enter the present value amount of the low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 2—*Enter the present value amount of the low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 3—*Enter the present value amount of the low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 4—*Enter the present value amount of the low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 5—*Enter the present value amount of the low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 6—*Enter the present value amount of the low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Section I—Assumption Used (Excluding Net Immigration) [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the value of assumption used as low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 2—*Enter the value of assumption used as low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 3—*Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 4—*Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Line 5—*Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Section J—Assumption Used for Net Immigration [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the value of assumption used as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions [SFFAS No. 17, par. 32 (4)]

Amounts for Section K should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—*Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Section L—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions [SFFAS No. 17, par. 32 (4)]

Amounts for Section L should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—*Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2013-2087.*

Section M—Present Values of Revenues and Cost of HI and Medicare Part B and Part D as of January 1, 2013

Line 1—*Enter the amount of taxes revenue from the public for 75-year open group obligations for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 2—*Enter the amount of premiums and State transfers for 75-year open group obligations for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 3—*Enter the amount of total costs to the public for 75-year open group obligations for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 4—*Enter the amount of revenues from other Government (such as General Fund transfers for SMI Parts B and D) accounts for 75-year open group obligations for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 5—*Enter the amount of the trust fund for 75-year open group obligations for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Section N—Present Values of HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1, 2013, Through the Infinite Horizon

Line 1—*Enter the amount of the present value of future expenditures less future taxes, premiums, and State transfers for current participants for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 2—*Enter the amount of the current trust fund for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Line 3—*Enter the amount of net obligations for future participants for HI as of January 1, 2013, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.*

Section O—Other Medicare

Provide the following for the Medicare Trust Funds.

Line 1—*Enter the percentage of earnings employers are required to pay to the HI Trust Fund in the first column.*

Line 2 —*Enter the percentage of earnings employers and employees are required to pay to the HI Trust Fund in the first column.*

Line 3—*Enter the percentage of earnings self-employed are required to pay to the HI Trust Fund in the first column.*

Line 4—*Enter the percentage of SMI program costs (Medicare Part B) financed by transfers from the General Fund of the Treasury in the first column.*

Line 5—*Enter the percentage of SMI program costs (Medicare Part D) financed by transfers from the General Fund of the Treasury in the first column.*

Line 6—*Enter the percentage of SMI program costs financed by monthly premiums from beneficiaries in the first column (Medicare Part B).*

Line 7—*Enter the percentage of SMI program costs financed by monthly premiums from beneficiaries in the first column (Medicare Part D).*

"Other Text Data" Tab

Section B—Number of HI Beneficiaries

Line 1—*Indicate the year the Medicare (Part A) Trust Fund is projected to be exhausted.*

Section D—HI Income (Excluding Interest) and Expenditures as Percent of Taxable Payroll

Line 1—*Indicate the percent of scheduled benefits that the present tax rates would be sufficient to pay after Medicare (Part A) Trust Fund exhaustion.*

Line 2—*Indicate the percent of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2087.*

Section S—Other Medicare

Provide the following for the Federal Hospital Insurance Program (Medicare Part A).

Line 1—*Describe the statutory or other material changes affecting the HI Program, after the current FY, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof. (Provide information about statutory or other material changes that occurred after the date of the agency's Trustees Report and through the date of the agency's audited PAR) (SFFAS No. 17, par. 24).*

Provide the following for the Federal Supplementary Medical Insurance Program (Medicare Part B and Part D).

Line 2—*Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part B), after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof. (Provide information about statutory or other material changes that occurred after the date of the agency's Trustees Report and through the date of the agency's audited PAR) (SFFAS No. 17, par. 24).*

Line 3—*Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part D), after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof.* (*Provide information about statutory or other material changes that occurred after the date of the agency's Trustees Report and through the date of the agency's audited PAR) (SFFAS No. 17, par. 24).*

Line 4—*Provide the year that the ultimate total fertility rate for the Medicare demographic assumptions will be reached (YYYY).*

Line 5—*Provide any factors determined to be pertinent to sensitivity analysis of the projections*.

Note 5. Railroad Retirement [SFFAS No. 17, par. 32 (4)] (to be completed only by the Railroad Retirement Board)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the present value of Railroad Retirement expenditures in excess of income under the low cost employment assumption in the first column, the present value under the middle cost employment assumption in the second column, and the present value under the high cost employment assumption in the third column for the years 2013-2087.*

Line 2—*Enter the present value of Railroad Retirement expenditures in excess of income under the low cost interest rate assumption in the first column, the present value under the middle cost interest rate assumption in the second column, and the present value under the high cost interest rate assumption in the third column for the years 2013-2087.*

Section B—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions – Assumption Used [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the low cost employment assumption used to determine the present value of expenditures in excess of income in the first column, the middle cost employment assumption in the second column, and the high cost employment assumption in the third column for the years 2013-2087.*

Line 2—*Enter the low cost interest rate assumption used to determine the present value of expenditures in excess of income in the first column, the middle cost interest rate assumption in the second column, and the high cost interest rate assumption in the third column for the years 2013-2087.*

Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Dollars

Column 1—*Enter the amount of actuarial estimates in dollars of Railroad Retirement income (excluding interest and financial interchange income) for the years 2013-2087.*

Column 2—*Enter the amount of actuarial estimates in dollars of Railroad Retirement expenditures for the years 2013-2087.*

Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll

Column 1—*Enter the Railroad Retirement income (excluding interest and financial interchange income) as a percentage of Tier II taxable payroll for the years 2013-2087.*

Column 2—*Enter the Railroad Retirement expenditures estimated percentage of Railroad Retirement expenditures as a percentage of Tier II taxable payroll for the years 2013-2087.*

Section E—Railroad Retirement Program Assets and Financial Interchange Income From the Social Security Trust as of January 1, 2013

Line 1—*Enter the amount of Railroad Retirement Program assets (mostly investments stated at market) as of January 1, 2013.*

Line 2—*Enter the amount of present value of the future estimated financial interchange income from the Social Security Trust as of January 1, 2013.*

Section F—Other Railroad Retirement Assumptions Information

Line 1—*Enter the estimated passenger service employment in 2013, based on the Railroad Retirement middle employment assumption, in the first column.*

Section G—Other Related Railroad Retirement Information

Line 1—*Enter the annual percentage rate of decline in the employment base, excluding passenger service employment, based on the Railroad Retirement middle employment assumption, in the first column.*

"Other Text Data" Tab

Section A—Other Related Railroad Retirement Information

Line 1—*Describe the statutory or other material changes affecting the Railroad Retirement benefits program after the current FY, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).*

Line 2—*Indicate if the annual percentage decline in the employment base information requested in Section G is constant, and, if so, for how many years before it remains level.*

Note 6. Black Lung (Part C) [SFFAS No. 17, par. 31, 32 (1) and (2), and 32 (4)] (to be completed only by the Department of Labor)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Income and Expenditures (Excluding Interest) of Black Lung Trust Fund

Column 1—*Enter the estimated amount of total income of the Black Lung Trust Fund for the years 2014-2040.*

Column 2—*Enter the estimated amount of total expenditures (excluding interest) of the Black Lung Trust Fund for the years 2014-2040.*

Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund [SFFAS No. 17, par. 27(4)]

Line 1—*Enter the intermediate collections of excise taxes on coal for the Black Lung Trust Fund for the next 27 years.*

Line 2—*Enter the intermediate payment for benefits and administrative expenditures in excise taxes on coal for the Black Lung Trust Fund, for the next 27 years.*

Section C—Estimated Black Lung Trust Fund Revenues and Expenditures

Line 1—*Enter the amount of the estimated present value of future tax income for 27-year projections of the Black Lung Program for the year ended September 30, 2013.*

Line 2—*Enter the amount of the estimated present value of future expenditures for 27-year projections of the Black Lung Program for the year ended September 30, 2013.*

Line 3—*Enter the amount of the accumulated balance due to the General Fund for 27-year projections of the Black Lung Program for the year ended September 30, 2013.*

Section D—Other Black Lung Information Related to Outstanding Repayable Advances

Line 1—*Enter the amount of total liabilities in excess of assets as of September 30, 2013, for the Black Lung Program.*

Line 2—*Enter the amount of the outstanding repayable advances as of September 30, 2013, for the Black Lung Program.*

Line 3—*Enter the amount of excise tax revenues that were recognized for the year ended September 30, 2013, for the Black Lung Program.*

Line 4—*Enter the amount of benefit payments that were recognized for the year ended September 30, 2013, for the Black Lung Program.*

Line 5—*Enter the amount for interest expense that was recognized for the year ended September 30, 2013, for the Black Lung Program.*

"Other Text Data" Tab

Section A—Income and Expenditures (Excluding Interest) of the Black Lung Trust Fund

Line 1—*Describe the statutory or other material changes affecting the Black Lung benefits program, after the current FY including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).*

Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund

Line 1—*Enter the increase/(decrease) amount in percentage of excise taxes collected between the years 2019 to 2022, as a result of a scheduled reduction in the tax rate on the sale of coal.*

Note 7. Unemployment Insurance [SFFAS No. 17, par. 31 and 32 (1) and (2)] (to be completed only by the Department of Labor)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios (SFFAS No. 17, par. 27 and 32)

Line 1—*Enter the total amount of future cash income in present values of 10-year projections of revenues (cash inflow) for the Unemployment Insurance Program from 2014-2023, under expected economic conditions in the first column, the recovery scenario 1 in the second column, and the recovery scenario 2 in the third column.*

Line 2—*Enter the total amount of future expenditures in present values of 10-year projections of revenues (cash outflow) for the Unemployment Insurance Program from 2014-2023, under expected economic conditions in the first column, the recovery scenario 1 in the second column, and the recovery scenario 2 in the third column.*

Line 3—*Enter the total amount of trust fund assets for the Unemployment Insurance Program from 2014-2023, under expected economic conditions in the first column, the recovery scenario 1 in the second column, and the recovery scenario 2 in the third column.*

Section B—Unemployment Trust Fund Contributions and Expenditures Using Expected Economic Conditions

Column 1—*Enter the amount of projected contributions (cash inflows) of the Unemployment Insurance Program for the years 2014-2023, under the expected economic conditions.*

Column 2—*Enter the amount of projected expenditures (outflows) of the Unemployment Insurance Program for the years 2014-2023, under the expected economic conditions.*

Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the amount of low cost total unemployment rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 2—*Enter the amount of low cost civilian labor force level in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 3—*Enter the amount of low cost percentage of unemployed receiving benefits in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 4—*Enter the amount of low cost total wages in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 5—*Enter the amount of low cost distribution of benefit payments by State in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 6—*Enter the amount of low cost taxable wage base in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 7—*Enter the amount of low cost interest rate on Unemployment Trust Fund investments in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Section D—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used [SFFAS No. 17, par. 32 (4)]

Line 1—*Enter the amount of the low cost total unemployment rate assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 2—*Enter the amount of the low cost civilian labor force level assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 3—*Enter the amount of the low cost percentage of unemployed receiving benefits assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 4—*Enter the amount of the low cost total wages assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 5—*Enter the amount of the low cost distribution of benefit payments by State assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 6—*Enter the amount of the low cost taxable wage base assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Line 7—*Enter the amount of the low cost interest rate on Unemployment Trust Fund investments assumption used in the first column, intermediate cost in the second column, and high cost in the third column for the years 2014-2023.*

Section E—Unemployment Trust Fund Solvency as of the Current Fiscal Yearend [SFFAS No. 17, par. 27 (5)]

Column 1—*Enter the ratio of the minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of fiscal 2013 for each State's projected benefit payments based on the highest level of annual benefit payments experienced by that State over the last 20 years.*

Column 2—*Enter the ratio of the* ***not*** *minimally solvent value of the current accumulated Unemployment Trust Fund balance at the end of fiscal 2013 for each State based on the highest level of annual benefit payments experienced by that State over the last 20 years.*

"Other Text Data" Tab

Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios

Line 1—*Describe the effects of the following three economic conditions based on the unemployment rate: expected economic conditions, recovery scenario 1, and recovery scenario 2.*

Line 2—*Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current FY, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).*

Note 8. Stewardship Investments

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Investments in Non-Federal Physical Property (SFFAS No. 8, par. 87)

Lines 1 through 5—*Enter the name of the major program or category of stewardship investments in non-Federal physical property.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2013.*

Column 2—*Enter the amount for fiscal 2012.*

Column 3—*Enter the amount for fiscal 2011.*

Column 4—*Enter the amount for fiscal 2010.*

Column 5—*Enter the amount for fiscal 2009.*

Section B—Research and Development: Investments in Development (SFFAS No. 8, par. 94)

Lines 1 through 5—*Enter the name of the major program or category of investments in development.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2013.*

Column 2—*Enter the amount for fiscal 2012.*

Column 3—*Enter the amount for fiscal 2011.*

Column 4—*Enter the amount for fiscal 2010.*

Column 5—*Enter the amount for fiscal 2009.*

Section C—Investments in Human Capital (SFFAS No. 8, par. 100)

Lines 1 through 5—*Enter the name of the major program or category of investments in human capital.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2013.*

Column 2—*Enter the amount for fiscal 2012.*

Column 3—*Enter the amount for fiscal 2011.*

Column 4—*Enter the amount for fiscal 2010.*

Column 5—*Enter the amount for fiscal 2009.*

Section D—Research and Development: Investments in Basic Research (SFFAS No. 8, par. 100)

Lines 1 through 5—*Enter the name of the major program or category of investments in basic research.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2013.*

Column 2—*Enter the amount for fiscal 2012.*

Column 3—*Enter the amount for fiscal 2011.*

Column 4—*Enter the amount for fiscal 2010.*

Column 5—*Enter the amount for fiscal 2009.*

Section E—Research and Development: Investments in Applied Research (SFFAS No. 8, par. 100)

Lines 1 through 5—*Enter the name of the major program or category of investments in applied research.*

Line 6—*Use this line for amounts not listed in lines 1 through 5.*

Column 1—*Enter the amount for fiscal 2013.*

Column 2—*Enter the amount for fiscal 2012.*

Column 3—*Enter the amount for fiscal 2011*

Column 4—*Enter the amount for fiscal 2010.*

Column 5—*Enter the amount for fiscal 2009.*

"Other Text Data" Tab

Section A—Investments in Non-Federal Physical Property (SFFAS No. 8, par. 87)

Line 1—*Describe the federally owned physical property transferred to State and local governments.*

Line 2—*Describe the major programs involving Federal investments in non-Federal physical property used in the "Other Data Info" tab.*

Section B—Investments in Development

Line 1—*Describe the major programs of Federal investments in development used in the "Other Data Info" tab (SFFAS No. 8, par. 100).*

Line 2—*Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).*

Section C—Investments in Human Capital (SFFAS No. 8, par. 94)

Line 1—*Describe the major education and training programs considered Federal investments in human capital used in the "Other Data Info" tab.*

Section D—Investments in Basic Research

Line 1—*Describe the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).*

Line 2—*Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99).*

Section E—Investments in Applied Research

Line 1—*Describe the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).*

Line 2—*Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).*

Note 9. Deferred Maintenance and Repairs

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Enter the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition (SFFAS No. 32, par. 24 and SFFAS No. 40).

Critical deferred maintenance and repairs are urgently needed, absolutely necessary, and are elements that need immediate attention. Furthermore, critical deferred maintenance and repairs are any deferred maintenance and repairs that pose serious threats to the public or employee safety or health, natural or cultural resources, and a bureau's ability to carry out its assigned mission.

If the total cost of deferred maintenance and repairs for the FY is critical, enter the entire amount for deferred maintenance and repairs in the critical column.

If a portion of the cost of deferred maintenance and repairs is critical, enter the amount in the critical column and enter the remaining amount that is not critical in the low and high columns**.** For example, if the cost for deferred maintenance and repairs is $5,406 million and $313 million is critical, enter the amount for $313 million in the critical column and the remaining amount $5,093 million in the low and high column.

If the cost of deferred maintenance and repairs does not have a range, enter the amount for deferred maintenance and repairs in both the low and high columns. For example, if the cost for deferred maintenance and repairs is $5,406 million for the FY, enter that amount in both the low estimate column and the high estimate column.

"Other Data Info" Tab

Section A—Range of Amounts

Enter the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition for the following.

Line 1—Building, structures, and facilities

Column 1—*Enter the low estimate cost for the current FY.*

Column 2—*Enter the high estimate cost for the current FY.*

Column 3—*Enter the critical maintenance cost for the current FY.*

Column 4—*Enter the low estimate cost for the prior FY.*

Column 5—*Enter the high estimate cost for the prior FY.*

Column 6—*Enter the critical maintenance cost for the prior FY.*

Line 2—Furniture, fixtures, and equipment

Column 1—*Enter the low estimate cost for the current FY.*

Column 2—*Enter the high estimate cost for the current FY.*

Column 3—*Enter the critical maintenance cost for the current FY.*

Column 4—*Enter the low estimate cost for the prior FY.*

Column 5—*Enter the high estimate cost for the prior FY.*

Column 6—*Enter the critical maintenance cost for the prior FY.*

Line 3—Other general property, plant, and equipment

Column 1—*Enter the low estimate cost for the current FY.*

Column 2—*Enter the high estimate cost for the current FY.*

Column 3—*Enter the critical maintenance cost for the current FY.*

Column 4—*Enter the low estimate cost for the prior FY.*

Column 5—*Enter the high estimate cost for the prior FY.*

Column 6—*Enter the critical maintenance cost for the prior FY.*

Line 4—Heritage assets

Column 1—*Enter the low estimate cost for the current FY*

Column 2—*Enter the high estimate cost for the current FY.*

Column 3—*Enter the critical maintenance cost for the current FY.*

Column 4—*Enter the low estimate cost for the prior FY.*

Column 5—*Enter the high estimate cost for the prior FY.*

Column 6—*Enter the critical maintenance cost for the prior FY.*

Line 5—Stewardship land

Column 1—*Enter the low estimate cost for the current FY.*

Column 2—*Enter the high estimate cost for the current FY.*

Column 3—*Enter the critical maintenance cost for the current FY.*

Column 4—*Enter the low estimate cost for the prior FY.*

Column 5—*Enter the high estimate cost for the prior FY.*

Column 6—*Enter the critical maintenance cost for the prior FY.*

Note 10. Unexpended Budget Authority (to be completed only by the Bureau of the Fiscal Service)

"Other Data Info" Tab

Section A—Other Related Information

Line 1—*Enter the amount of the total unobligated budget authority balance at the end of fiscal 2012 in the first column and the fiscal 2011 amount in the second column.*

Line 2—*Enter the amount of the total obligated budget authority balance at the end of fiscal 2012 in the first column and the fiscal 2011 amount in the second column.*

Note 11. Tax Burden (to be completed only by Treasury)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Taxable Returns – Individual Income Tax Returns for Tax Year 2011

Line 1—*Enter the amount in units for the number of taxable returns for individuals in the "Under $15,000" adjusted gross income (AGI) level for tax year 2011.*

Line 2—*Enter the amount in units for the number of taxable returns for individuals in the "$15,000 under $30,000" AGI level for tax year 2011.*

Line 3—*Enter the amount in units for the number of taxable returns for individuals in the "$30,000 under $50,000" AGI level for tax year 2011.*

Line 4—*Enter the amount in units for the number of taxable returns for individuals in the "$50,000 under $100,000" AGI level for tax year 2011.*

Line 5—*Enter the amount in units for the number of taxable returns for individuals in the "$100,000 under $200,000" AGI level for tax year 2011.*

Line 6—*Enter the amount in units for the number of taxable returns for individuals in the "$200,000 under $500,000" AGI level for tax year 2011.*

Line 7—*Enter the amount in units for the number of taxable returns for individuals in the "$500,000 or more" AGI level for tax year 2011.*

Section B—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2011
Enter the dollar value of AGI and the total income tax for individuals by the following AGI levels.

Line 1—*Enter the dollar value of AGI for individuals in the "Under $15,000" level for tax year 2011 in column 1; enter the dollar value of the total income tax for individuals in the "Under $15,000" level for tax year 2011 in column 2.*

Line 2—*Enter the dollar value of AGI for individuals in the "$15,000 under $30,000" level for tax year 2011 in column 1; enter the dollar value of the total income tax for individuals in the "$15,000 under $30,000" level for tax year 2011 in column 2.*

Line 3—*Enter the dollar value of AGI for individuals in the "$30,000 under $50,000" level for tax year 2011 in column 1; enter the dollar value of the total income tax for individuals in the "$30,000 under $50,000" level for tax year 2011 in column 2.*

Line 4—*Enter the dollar value of AGI for individuals in the "$50,000 under $100,000" level for tax year 2011 in column 1; enter the dollar value of the total income tax for individuals in the "$50,000 under $100,000" level for tax year 2011 in column 2.*

Line 5—*Enter the dollar value of AGI for individuals in the "$100,000 under $200,000" level for tax year 2011 in column 1; enter the dollar value of the total income tax for individuals in the "$100,000 under $200,000" level for tax year 2011 in column 2.*

Line 6—*Enter the dollar value of AGI for individuals in the "$200,000 under $500,000" level for tax year 2011 in column 1; enter the dollar value of the total income tax for individuals in the "$200,000 under $ 500,000" level for tax year 2011 in column 2.*

Line 7—*Enter the dollar value of AGI for individuals in the "$500,000 or more" level for tax year 2011 in column 1; enter the dollar value of the total income tax for individuals in the "$500,000 or more" level for tax year 2011 in column 2.*

Section C—Individual Average AGI and Average Income Tax Information – Individual Income Tax Returns for Tax Year 2011

Enter the dollar value of average AGI per return and the average income tax per return for individuals by the following AGI levels.

Line 1—*Enter the dollar value of the average AGI per return for individuals in the "Under $15,000" level for tax year 2011 in column 1; enter the average income tax per return for individuals in the "Under $15,000" level for tax year 2011 in column 2.*

Line 2—*Enter the dollar value of the average AGI per return for individuals in the "$15,000 under $30,000" level for tax year 2011 in column 1; enter the average income tax per return for individuals in the "$15,000 under $30,000" level for tax year 2011 in column 2.*

Line 3—*Enter the dollar value of the average AGI per return for individuals in the "$30,000 under $50,000" level for tax year 2011 in column 1; enter the average income tax per return for individuals in the "$30,000 under $50,000" level for tax year 2011 in column 2.*

Line 4—*Enter the dollar value of the average AGI per return for individuals in the "$50,000 under $100,000" level for tax year 2011 in column 1; enter the average income tax per return for individuals in the "$50,000 under $100,000" level for tax year 2011 in column 2.*

Line 5—*Enter the dollar value of the average AGI per return for individuals in the "$100,000 under $200,000" level for tax year 2011 in column 1; enter the average income tax per return for individuals in the "$100,000 under $200,000" level for tax year 2011 in column 2.*

Line 6—*Enter the dollar value of the average AGI per return for individuals in the "$200,000 under $500,000" level for tax year 2011 in column 1; enter the average income tax per return for individuals in the "$200,000 under $500,000" level for tax year 2011 in column 2.*

Line 7—*Enter the dollar value of the average AGI per return for individuals in the "$500,000 or more" level for tax year 2011 in column 1; enter the average income tax per return for individuals in the "$500,000 or more" level for tax year 2011 in column 2.*

Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2011

Line 1—*Enter the income tax as a percentage of AGI for individuals in the "Under $15,000" level for tax year 2011.*

Line 2—*Enter the income tax as a percentage of AGI for individuals in the "$15,000 under $30,000" level for tax year 2011.*

Line 3—*Enter the income tax as a percentage of AGI for individuals in the "$30,000 under $50,000" level for tax year 2011.*

Line 4—*Enter the income tax as a percentage of AGI for individuals in the "$50,000 under $100,000" level for tax year 2011.*

Line 5—*Enter the income tax as a percentage of AGI for individuals in the "$100,000 under $200,000" level for tax year 2011.*

Line 6—*Enter the income tax as a percentage of AGI for individuals in the "$200,000 under $500,000" level for tax year 2011.*

Line 7—*Enter the income tax as a percentage of AGI for individuals in the "$500,000 or more" level for tax year 2011.*

Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income Tax Returns for Tax Year 2010

Line 1—*Enter the amount of income subject to tax for corporations in the "Zero assets" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "Zero assets" category for tax year 2010 in column 2.*

Line 2—*Enter the amount of income subject to tax for corporations in the "$1 under $500" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$1 under $500" category for tax year 2010 in column 2.*

Line 3—*Enter the amount of income subject to tax for corporations in the "$500 under $1,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$500 under $1,000" category for tax year 2010 in column 2.*

Line 4—*Enter the amount of income subject to tax for corporations in the "$1,000 under $5,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$1,000 under $5,000" category for tax year 2010 in column 2.*

Line 5—*Enter the amount of income subject to tax for corporations in the "$5,000 under $10,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$5,000 under $10,000" category for tax year 2010 in column 2.*

Line 6—*Enter the amount of income subject to tax for corporations in the "$10,000 under $25,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$10,000 under $25,000" category for tax year 2010 in column 2.*

Line 7—*Enter the amount of income subject to tax for corporations in the "$25,000 under $50,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$25,000 under $50,000" category for tax year 2010 in column 2.*

Line 8—*Enter the amount of income subject to tax for corporations in the "$50,000 under $100,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$50,000 under $100,000" category for tax year 2010 in column 2.*

Line 9—*Enter the amount of income subject to tax for corporations in the "$100,000 under $250,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$100,000 under $250,000" category for tax year 2010 in column 2.*

Line 10—*Enter the amount of income subject to tax for corporations in the "$250,000 under $500,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$250,000 under $500,000" category for tax year 2010 in column 2.*

Line 11—*Enter the amount of income subject to tax for corporations in the "$500,000 under $2,500,000" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$500,000 under $2,500,000" category for tax year 2010 in column 2.*

Line 12—*Enter the amount of income subject to tax for corporations in the "$2,500,000 or more" category for tax year 2010 in column 1 and enter the total income tax after credits for corporations in the "$2,500,000 or more" category for tax year 2010 in column 2.*

Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income Tax Returns for Tax Year 2010

Line 1—*Enter the percentage of income tax after credits to taxable income for corporations in the "Zero assets" category for tax year 2010.*

Line 2—*Enter the percentage of income tax after credits to taxable income for corporations in the "$1 under $500" category for tax year 2010.*

Line 3—*Enter the percentage of income tax after credits to taxable income for corporations in the "$500 under $1,000" category for tax year 2010.*

Line 4—*Enter the percentage of income tax after credits to taxable income for corporations in the "$1,000 under $5,000" category for tax year 2010.*

Line 5—*Enter the percentage of income tax after credits to taxable income for corporations in the "$5,000 under $10,000" category for tax year 2010.*

Line 6—*Enter the percentage of income tax after credits to taxable income for corporations in the "$10,000 under $25,000" category for tax year 2010.*

Line 7—*Enter the percentage of income tax after credits to taxable income for corporations in the "$25,000 under $50,000" category for tax year 2010.*

Line 8—*Enter the percentage of income tax after credits to taxable income for corporations in the "$50,000 under $100,000" category for tax year 2010.*

Line 9—*Enter the percentage of income tax after credits to taxable income for corporations in the "$100,000 under $250,000" category for tax year 2010.*

Line 10—*Enter the percentage of income tax after credits to taxable income for corporations in the "$250,000 under $500,000" category for tax year 2010.*

Line 11—*Enter the percentage of income tax after credits to taxable income for corporations in the "$500,000 under $2,500,000" category for tax year 2010.*

Line 12—*Enter the percentage of income tax after credits to taxable income for corporations in the "$2,500,000 or more" category for tax year 2010.*

Note 12. Other Information

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A
Enter amounts on the lines indicated below for any estimated amounts that may be paid out as other claims for tax refunds.

Line 1—*Enter the amount of the estimated payout, including principal and interest, for claims pending judicial review by the Federal courts at the end of the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Line 2—*Enter the amount of any claims under appeal at the end of the current FY in the first column and review and change as necessary the prior FY amount in the second column.*

Section B
Enter amounts on the lines indicated below as they relate to taxes.

Line 1—*Enter the amount of payroll taxes paid by employers (Federal agencies) included in individual and Federal Insurance Contributions Act (FICA) taxes for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of the refundable portion of the child care tax credits issued for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of the Earned Income Tax Credit refunds for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of the Earned Income Tax Credit refunds that were applied to reduce taxpayer liability for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Note 13. Other Information (to be completed only by the Bureau of the Fiscal Service)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Other Information
The amounts to be input in this Note must be in agreement with the Schedules of Federal Debt, Federal Debt Held by the Public – Managed by the Bureau of the Fiscal Service, covering the current and prior FYs.

Line 1—*Enter the amount of interest accrued by Treasury on debt held by the public at the end of the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the amount of repayment of debt held by the public at the end of the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 3—*Enter the amount of borrowings from the public at the end of the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 4—*Enter the amount of interest paid by Treasury on debt held by the public at the end of the current FY in the first column and the prior FY amount in the second column.*

Note 14. Risk Assumed—Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105, 106, and 114)

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Other Data Info" Tab

Section A—Risk Assumed

Line 1—*Enter the current amount (present value of unpaid expected losses net of associated premiums based on the risk assumed as a result of insurance or guarantee coverage) arising from Federal insurance and guarantee programs for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

Line 2—*Enter the periodic changes of "risk assumed" for the current FY in the first column and review and change as necessary the amount for the prior FY in the second column.*

"Other Text Data" Tab

Section A—Risk Assumed

Line 1—*Provide the indicators of the range of uncertainty around Federal insurance and guarantee programs related estimates and sensitivity of estimates to changes in major assumptions (SFFAS No. 5, par. 114).*

Line 2—*Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5, par. 114).*

Line 3—*Provide a listing of the Federal insurance and guarantee programs (SFFAS No. 5, par. 105).*

Note 15. Budget Deficit Reconciliation

The budget surplus (deficit) reported in the FR is based on the published Monthly Treasury Statement (MTS) as of September 30th, which is compiled from Federal agencies' monthly reports (for example, FMS 224, FMS 1219, FMS 1220) to Treasury's Central Accounting Reporting System (CARS).

This note allows FRD to validate the budget surplus (deficit) reported in the FR across five sections to limit the reporting burden and level of effort for the agencies by leveraging reconciliations the agencies already perform for net outlays and focusing on the key contributing agencies to budget receipts and undistributed offsetting receipts. **For additional assistance in completing this section, MTS pivot tables and instructions are available at http://www.fms.treas.gov/closingpackage/index.html**

"Other Data Info" Tab

Section A—Operating Revenue to Budget Receipts

This section is to be completed by all agencies with total budget receipts greater than $500 million (from MTS, Table 4).

Note: Operating revenue amounts in column heading Operating Revenue for row headings 1 through 7 must reconciled to the same corresponding non-Federal lines on the Reclassified Statement of Changes in Net Position (SCNP). Line 8 should tie to non-Federal earned revenue reported in OPM's Statement of Net Cost (SNC) for employee retirement contributions.

Line 1—Individual income tax and tax withholdings

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the revenue reported on the non-Federal line on the Reclassified SCNP titled, "Individual income tax and tax withholdings."*

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified SCNP. This is a calculated column (Column1 minus Column 2).

Column 4—*Enter the amount for custodial collections transferred to the General Fund or receiving agency.*

Column 5—*Enter the amount for custodial collections received from the collecting agency.*

Column 6 – Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Line 2—Corporation income taxes

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the revenue reported on the non-Federal line on the Reclassified SCNP titled, "Corporation income taxes."*

Column 3 – Difference between the budget receipts vs. operating revenue on the Reclassified SCNP. This is a calculated column (Column1 minus Column 2).

Column 4—*Enter the amount for custodial collections transferred to the General Fund or receiving agency.*

Column 5—*Enter the amount for custodial collections received from the collecting agency.*

Column 6—Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Line 3—Unemployment taxes

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the revenue reported on the non-Federal line on the Reclassified SCNP titled, "Unemployment taxes."*

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified SCNP. This is a calculated column (Column 1 minus Column 2).

Column 4—*Enter the amount for custodial collections transferred to the General Fund or receiving agency*.

Column 5—*Enter the amount for custodial collections received from the collecting agency.*

Column 6—Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Line 4—Excise taxes

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the revenue reported on the non-Federal line on the Reclassified SCNP titled, "Excise taxes."*

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified SCNP. This is a calculated column (Column 1 minus Column 2).

Column 4—*Enter the amount for custodial collections transferred to the General Fund or receiving agency*.

Column 5—*Enter the amount for custodial collections received from the collecting agency.*

Column 6—Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Line 5—Estate and gift taxes

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the revenue reported on the non-Federal line on the Reclassified SCNP titled, "Estate and gift taxes."*

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified SCNP. This is a calculated column (Column 1 minus Column 2).

Column 4—*Enter the amount for custodial collections transferred to the General Fund or receiving agency.*

Column 5—*Enter the amount for custodial collections received from the collecting agency.*

Column 6—Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Line 6—Custom duties

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the revenue reported on the non-Federal line on the Reclassified SCNP titled, "Customs duties."*

Column 3—Difference between the budget receipts vs. operating revenue on the Reclassified SCNP. This is a calculated column (Column 1 minus Column 2).

Column 4—*Enter the amount for custodial collections transferred to the General Fund or receiving agency.*

Column 5—*Enter the amount for custodial collections received from the collecting agency.*

Column 6—Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Line 7—Other taxes and receipts

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the revenue reported on the non-Federal line on the Reclassified SCNP titled, "Other taxes and receipts."*

Column 3—Difference between the budget receipt vs. operating revenue on the Reclassified SCNP. This is a calculated column (Column 1 minus Column 2).

Column 4—*Enter the amount for custodial collections transferred to the General Fund or receiving agency.*

Column 5—*Enter the amount for custodial collections received from the collecting agency.*

Column 6—Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Line 8—Earned revenue (OPM only)

Column 1—*Enter the aggregate amount of the budget receipts reported on the September 2013 MTS Table 4 for the agency.*

Column 2—*Enter the amount for the the non-Federal earned revenue for employee retirement contributions reported on the SNC.*

Column 3—Difference between the budget receipt vs. earned revenue on the SNC. This is a calculated column (Column 1 minus Column 2).

Column 4— N/A. *Enter zero.*

Column 5—N/A. *Enter zero.*

Column 6—Adjusted difference. This is a calculated column (Column 3+Column 4-Column 5).

Section B—Net Outlays to SBR

All agencies should complete this section. In accordance with OMB Circular No. A-136, agencies are required to reconcile budgetary net outlays (gross outlays less offsetting collections and distributed offsetting receipts) to their Statement of Budgetary Resources (SBR). Reconcile the net outlays reported for the September 2013 MTS Table 5 to net outlays in the SBR.

Line 1—Net Outlays

Column 1—*Enter the net outlays amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the net outlay amount reported on the SBR for the agency.*

Column 3—Differences of net outlays amount between MTS on Table 5 vs. SBR for the agency. This is a calculated column (Column 1 minus Column 2).

Section C—Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (to be completed by the Department of State, DOD, and OPM only)

Note: The revenue amounts entered in this section must agree with intragovernmental earned revenue reported in the Agency's Performance Accountability Report (PAR) for employer contributions. The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Employer Share, Employee Retirement.

Line 1—Foreign Service Retirement and Disability Fund (Department of State only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported on the agency's PAR.*

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on the agency's PAR. This is a calculated column (Column 1 minus Column 2).

Line 2—Military Retirement Fund (DOD only)

Column 1— *Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported on the agency's PAR.*

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on your agency's PAR. This is a calculated column (Column 1 minus Column 2).

Line 3—Retiree Health Care Fund (DOD only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported on the agency's PAR.*

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on your agency's PAR. This is a calculated column (Column 1 minus Column 2).

Line 4—Civil Service Retirement and Disability Fund (OPM only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported on the agency's PAR.*

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported on your agency's PAR. This is a calculated column (Column 1 minus Column 2).

Section D—Earned Revenue to Undistributed Offsetting Receipts - Interest Received by Trust Funds (to be completed by the Department of State, DOD, DOL, SSA, HHS, and OPM only)

Note: The revenue amounts entered in this section must agree with intragovernmental earned revenue reported in the agency's Performance Accountability Report (PAR) for interest. The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Interest Received by Trust Funds.

Line 1—Foreign Service Retirement and Disability Fund (Department of State only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is a calculated column (Column 1 minus Column 2).

Line 2—Military Retirement Fund (DOD only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between undistributed receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is the calculated column (Column 1 minus Column 2).

Line 3—Civil Service Retirement and Disability Fund (OPM only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between Undistributed Receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is the calculated column (Column 1 minus Column 2).

Line 4—Unemployment Trust Fund (DOL only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency*.

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between Undistributed Receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is the calculated column (Column 1 minus Column 2).

Line 5—Federal Old-Age and Survivors Insurance (SSA only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency.*

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between Undistributed Receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is the calculated column (Column 1 minus Column 2).

Line 6—Federal Disability Insurance Trust Fund (SSA only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency.*

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between Undistributed Receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is the calculated column (Column 1 minus Column 2).

Line 7—Federal Hospital Insurance (Medicare Part A) (HHS only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency.*

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between Undistributed Receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is the calculated column (Column 1 minus Column 2).

Line 8—Federal Supplementary Medical Insurance (Medicare Parts B and D) (HHS only)

Column 1—*Enter the aggregate undistributed offsetting receipts amount reported on the September 2013 MTS Table 5 for the agency.*

Column 2—*Enter the aggregate earned revenue amount reported in the agency's PAR.*

Column 3—Differences between Undistributed Receipts reported on MTS Table 5 vs. the earned revenue amount reported in the agency's PAR. This is the calculated column (Column 1 minus Column 2).

Section E—Operating Revenue to Undistributed Offsetting Receipts - DOI only

Note: The operating revenue amounts entered in this section should agree with miscellaneous earned revenue reported on the Reclassified Statement of Changes in Net Position (SCNP). The undistributed offsetting receipts amount entered for this section must agree to MTS Table 5 for Rents and Royalties on the Outer Continental Shelf Lands.
Line 1—Rents and Royalties on the Outer Continental Shelf Lands

Column 1—*Enter the aggregate undistributed offsetting receipts amount for rents and royalties on the Outer Contiental Shelf Lands reported on the September 2013 MTS Table 5 for DOI.*

Column 2—*Enter the DOI miscellaneous earned revenue on the Reclassified SCNP*.

Column 3—Differences between undistributed receipts for rents and royalties on the Outer Contintal Shelf Lands reported on MTS Table 5 vs. the earned revenue amount reported in Reclassified SCNP. This is the calculated column (Column 1 minus Column 2).

"Other Text Data" Tab

Section A—This section pertains to Section A of the "Other Notes Info" Tab

Line 1—*For the collecting agencies, provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.*

Line 2—*For the receiving agencies, provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code*.

Line 3—*Provide a detailed description of the difference and whether this difference will be resolved next fiscal year.*

Section B—This section pertains to Section B of the "Other Notes Info" Tab

Line 1—*Provide a detailed description of the difference and whether this difference will be resolved next FY*.

Section C—This section pertains to Section C of the "Other Notes Info" Tab

Line 1—*Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field*.

Line 2—*Provide a detailed description of the difference and whether this difference will be resolved next FY.*

Section D—This section pertains to Section D of the "Other Notes Info" Tab

Line 1—*Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.*

Line 2—*Provide a detailed description of the difference and whether this difference will be resolved next FY*.

Section E—This section pertains to Section E of the "Other Notes Info" Tab

Line 1—*Provide a detailed description of the difference and whether this difference will be resolved next FY.*

Note 16. Components of Loans and Equity Investments Receivable

"Other Notes Info" Tab

Section A—Components of Direct Loans Receivable, Gross—Current FY
Enter the current FY amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Farm Loans (to be completed only by the Department of Agriculture)

7. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
8. U.S. Agency for International Development (to be completed only by the Agency for International Development)
9. Housing and Urban Development (to be completed only by the Department of Housing and Urban Development)
10. GSE Mortgage Backed Securities Purchase Program (to be completed only by the Department of the Treasury)
11. All other loans receivable
12. Total

For each program, listed above, enter the following:

Line 1—*Enter the current FY gross direct loans receivable amount at the beginning of the FY, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). This amount must equal the prior FY amount reported in the "Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)" in the "Line Items Notes" tab of GFRS Note 04A, Module GF006.*

Line 2—*Enter the loans that were disbursed (for example, loans made and securities purchased) during the current FY.*

Line 3—*Enter the loan repayments that were received during the current FY. This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—*Enter the loan losses that were recognized during the current FY.*

Line 5—*Enter the interest that was capitalized (interest added to the loan principal) during the current FY.*

Line 6—*Enter the dividends that were capitalized (dividends added to the loan principal) during the current FY.*

Line 7—*Enter the amount of any other activity that affected the gross direct loans receivable during the current FY not classified above. Provide a brief description of these amounts in the "Text Data" tab of this note.*

Line 8—Direct loans receivable, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. This amount must equal the current FY amount reported in the "Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)"column of the "Line Items Notes" tab of GFRS Note 04A, Module GF006.

Section B—Components of Direct Loans Receivable, Gross—Prior FY

Enter the prior FY amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Farm Loans (to be completed only by the Department of Agriculture)
7. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
8. U.S. Agency for International Development (to be completed only by the Agency for International Development)
9. Housing and Urban Development (to be completed only by the Department of Housing and Urban Development)
10. GSE Mortgage Backed Securities Purchase Program (to be completed only by the Department of the Treasury)
11. All other loans receivable
12. Total

For each program, listed above, enter the following:

Line 1—*Enter the prior FY gross direct loans receivable amount at the beginning of the FY, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). This amount must equal the fiscal 2011 amount reported in the "Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)" in the "Line Items Notes" tab of GFRS Note 04A, GF006.*

Line 2—*Enter the loans that were disbursed (for example, loans made and securities purchased) during the prior FY.*

Line 3—*Enter the loan repayments that were received during the prior FY. This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—*Enter the loan losses that were recognized during the prior FY.*

Line 5—*Enter the interest that was capitalized (interest added to the loan principal) during the prior FY.*

Line 6—*Enter the dividends that were capitalized (dividends added to the loan principal) during the prior FY.*

Line 7—*Enter the amount of any other activity that affected the gross direct loans receivable during the prior FY not classified above. Provide a brief description of these amounts in the "Text Data" tab of this note.*

Line 8—Direct Loans receivable, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. This amount must equal the prior FY amount reported in the "Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)"column of the "Line Items Notes" tab of GFRS Note 04A, Module GF006.

Section C—Components of Loan Guarantees, Gross—Current FY

Enter the current FY amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Federal Family Education Loans (to be completed only by the Department of Education)
2. Federal Housing Administration Loans (to be completed only by the Department of Housing and Urban Development)
3. Veterans Housing Benefit Program (to be completed only by the Department of Veterans Affairs)
4. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
5. Small Business Loans (to be completed only by the Small Business Administration)
6. Israeli Loan Guarantee Program (to be completed only by the U.S. Agency of International Development)
7. Overseas Private Investment Corporation Credit Program (to be completed only by the Overseas Private Investment Corporation)
8. Rural Housing Service (to be completed only by the Department of Agriculture)
9. Business and Industry Loans (to be completed only by the Small Business Administration)
10. Export Credit Guarantee Programs (to be completed only by the Department of Agriculture)
11. All other guaranteed loans
12. Total

For each program, listed above, enter the following:

Line 1—*Enter the current FY gross guaranteed loans receivable amount at the beginning of the FY, which represents the beginning face value of gross guaranteed loans outstanding. This amount must equal the prior FY amount reported in the "Face Value of loans outstanding (total outstanding principal)" column of the "Other Notes Info" tab of GFRS Note 04B, Module GF006.*

Line 2—*Enter the loans that were disbursed (for example, loans made and securities purchased) during the current FY.*

Line 3—*Enter the loan repayments that were received during the current FY. This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—*Enter the amount of any other activity that affected the gross guaranteed loans receivable during the current FY not classified above. Provide a brief description of these amounts in the "Text Data" tab of this note.*

Line 5—Guaranteed loans, gross—end of the year. This is a calculated line and is the sum of lines 1 through 4. This amount must equal the current FY amount reported in the "Face Value of loans outstanding (total outstanding principal)"column of the "Other Notes Info" tab of GFRS Note 04B, Module GF006.

Section D—Components of Loan Guarantees, Gross—Prior FY

Enter the prior FY amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Federal Family Education Loans (to be completed only by the Department of Education)
2. Federal Housing Administration Loans (to be completed only by the Department of Housing and Urban Development)
3. Veterans Housing Benefit Program (to be completed only by the Department of Veterans Affairs)
4. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
5. Small Business Loans (to be completed only by the Small Business Administration)
6. Israeli Loan Guarantee Program (to be completed only by the Agency for International Development)
7. Overseas Private Investment Corporation Credit Program (to be completed only by the Overseas Private Investment Corporation)
8. Rural Housing Service (to be completed only by the Department of Agriculture)
9. Business and Industry Loans (to be completed only by the Small Business Administration)
10. Export Credit Guarantee Programs (to be completed only by the Department of Agriculture)
11. All other guaranteed loans
12. Total

For each program, listed above, enter the following:

Line 1—*Enter the prior FY gross guaranteed loans receivable amount at the beginning of the FY, which represents the beginning face value of gross guaranteed loans outstanding. This amount must equal the FY 2011 amount reported in the "Face Value of loans outstanding (total outstanding principal)" column of the "Other Notes Info" tab of GFRS Note 04B, Module GF006.*

Line 2—*Enter the loans that were disbursed (for example, loans made and securities purchased) during the prior FY.*

Line 3—*Enter the loan repayments that were received during the prior FY. This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—*Enter the amount of any other activity that affected the gross guaranteed loans receivable during the prior FY not classified above. Provide a brief description of these amounts in the "Text Data" tab of this note.*

Line 5—Guaranteed loans, gross—end of the year. This is a calculated line and is the sum of lines 1 through 4. *This amount must equal the prior FY amount reported in the "Face Value of loans outstanding (total outstanding principal)"column of the "Other Notes Info" tab of GFRS Note 04B, Module GF006.*

Section E—Components of TARP Direct Loans and Equity Investments, Gross —Current FY (to be completed only by the Department of the Treasury)

Enter the current FY amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

For each program, listed above, enter the following:

Line 1—*Enter the current FY gross TARP loans and equity investments receivable amount at the beginning of the FY, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). This amount must equal the prior FY amount reported in the "Direct loans and equity investments" column in the "Line Items Notes" tab of GFRS Note 20, Module GF006.*

Line 2—*Enter the loans that were disbursed (for example, loans made and securities purchased) during the current FY.*

Line 3—*Enter the loan repayments that were received during the current FY. This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—*Enter the loan losses that were recognized during the current FY.*

Line 5—*Enter the interest that was capitalized (interest added to the loan principal) during the current FY.*

Line 6—*Enter the dividends that were capitalized (dividends added to the loan principal) during the current FY.*

Line 7—*Enter the amount of any other activity that affected the TARP direct loans and equity investments receivable during the current FY not classified above. Provide a brief description of these amounts in the "Text Data" tab of this note.*

Line 8—TARP Loans and equity investments, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. This amount must equal the current FY amount reported in the "Direct Loans and equity investments"column of the "Line Items Notes" tab of GFRS Note 20, Module GF006.

Section F—Components of TARP Direct Loans and Equity Investments, Gross —Prior FY (to be completed only by the Treasury)

Enter the prior FY amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the "Column Headings" tab as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program

5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

For each program, listed above, enter the following:

Line 1—*Enter the prior FY gross TARP loans and equity investments receivable amount at the beginning of the FY, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). This amount must equal the prior FY amount reported in the "Direct loans and equity investments" column in the "Line Items Notes" tab of GFRS Note 20, Module GF006.*

Line 2—*Enter the loans that were disbursed (for example, loans made and securities purchased) during the prior FY.*

Line 3—*Enter the loan repayments that were received during the prior FY. This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—*Enter the loan losses that were recognized during the prior FY.*

Line 5—*Enter the interest that was capitalized (interest added to the loan principal) during the prior FY.*

Line 6—*Enter the dividends that were capitalized (dividends added to the loan principal) during the prior FY.*

Line 7—*Enter the amount of any other activity that affected the TARP direct loans and equity investments receivable during the prior FY not classified above. Provide a brief description of these amounts in the "Text Data" tab of this note.*

Line 8—TARP Loans and equity investments, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. This amount must equal the prior FY amount reported in the "Direct Loans and equity investments"column of the "Line Items Notes" tab of GFRS Note 20, Module GF006.

"Other Text Data" Tab

Line 1—*Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.*

Line 2—*Provide a detailed description of the amounts reported in Sections A and B that comprise the "Other" line.*

Line 3—*Provide details regarding the programs reported in Sections C and D that comprise amounts reported in the "all other Guaranteed Loans" column.*

Line 4—*Provide a detailed description of the amounts reported in Sections C and D that comprise the "Other" line.*

Line 5—*Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.*

Line 6—*Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.*

Note 17. Federal Oil and Gas Resources

"Other Data Info" Tab

Section A—Asset Value for Oil and Gas Proved Reserves–Offshore
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the estimated value of petroleum royalties from the production of offshore Federal oil proved reserves for oil and lease condensate for the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the estimated value of petroleum royalties from the production of offshore Federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.*

Line 3—Agency-entered description

Column 1—*Enter the estimated value of petroleum royalties from the production of offshore Federal oil or gas proved reserves for other types of proved reserves (agency defined categories) for the current FY.*

Section B—Asset Value for Oil and Gas Proved Reserves–Onshore
Enter the asset value as of the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the estimated value of petroleum royalties from the production of onshore Federal oil proved reserves for oil and lease condensate for the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the estimated value of petroleum royalties from the production of onshore Federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.*

Line 3—Agency-entered description

Column 1—*Enter the estimated value of petroleum royalties from the production of onshore Federal oil or gas proved reserves for other types of proved reserves (agency defined categories) for the current FY.*

Section C—Quantity of Oil and Gas Proved Reserves–Offshore
Enter the quantity amount as of the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the quantity of offshore Federal oil proved reserves for oil and lease condensate at the end of the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the quantity of offshore Federal gas proved reserves for natural gas and wet gas after lease separation at the end of the current FY.*

Line 3—Agency-entered description

Column 1—*Enter the quantity of offshore Federal oil or gas proved reserves for other types of proved reserves (agency defined categories) at the end of the current FY.*

Section D—Quantity of Oil and Gas Proved Reserves–Onshore
Enter the quantity amount as of the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the quantity of onshore Federal oil proved reserves for oil and lease condensate at the end of the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the quantity of onshore Federal gas proved reserves for natural gas and wet gas after lease separation at the end of the current FY.*

Line 3—Agency-entered description

Column 1—*Enter the quantity of onshore Federal oil or gas proved reserves for other types of proved reserves (agency defined categories) at the end of the current FY.*

Section E—Average of the Regional Average Prices for Oil and Gas Proved Reserves–Offshore
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves **or** the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the average of the Regional Average First Purchase Prices for offshore Federal oil proved reserves for oil and lease condensate for the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the average of the Regional Average First Wellhead Prices for the offshore Federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.*

Line 3—Agency-entered description

Column 1—*Enter either the average of the Regional Average First Purchase Prices for offshore Federal oil proved reserves* ***or*** *the average of the Regional Average First Wellhead Prices for offshore Federal gas proved reserves, as applicable, for the current FY.*

Section F—Average of the Regional Average Prices for Oil and Gas Proved Reserves–Onshore
Enter either the average of the Regional Average First Purchase Prices for oil proved reserves **or** the average of the Regional Average First Wellhead Prices for gas proved reserves, as applicable, for the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the average of the Regional Average First Purchase Prices for onshore Federal oil proved reserves for oil and lease condensate for the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the average of the Regional Average First Wellhead Prices for the onshore Federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.*

Line 3—Agency-entered description

Column 1—*Enter either the average of the Regional Average First Purchase Prices for onshore Federal oil proved reserves* ***or*** *the average of the Regional Average First Wellhead Prices for onshore Federal gas proved reserves, as applicable, for the current FY.*

Section G—Average Royalty Rate for Oil and Gas Proved Reserves–Offshore
Enter the average royalty rate for the current FY for the following commodities and types of oil and gas proved reserves from offshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the average royalty rate for offshore Federal oil proved reserves for oil and lease condensate for the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the average royalty rate for the offshore Federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.*

Line 3—Agency-entered description

Column 1—*Enter the average royalty rate for offshore Federal oil or gas proved reserves for other types of reserves (agency defined categories) for the current FY.*

Section H—Average Royalty Rate for Oil and Gas Proved Reserves–Onshore
Enter the average royalty rate for the current FY for the following commodities and types of oil and gas proved reserves from onshore regions.

Line 1—Oil and Lease Condensate

Column 1—*Enter the average royalty rate for onshore Federal oil proved reserves for oil and lease condensate for the current FY.*

Line 2—Natural Gas, Wet After Lease Separation

Column 1—*Enter the average royalty rate for the onshore Federal gas proved reserves for natural gas and wet gas after lease separation for the current FY.*

Line 3—Agency-entered description

Column 1—*Enter the average royalty rate onshore Federal gas proved reserves for other types of reserves (agency defined categories) for the current FY.*

"Other Text Data" Tab

Provide the following information as it relates to inventory by each category (SFFAS No. 38, paragraph 29).

Line 1—*Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of Federal oil and gas resources.*

Line 2—*Describe any significant changes in the estimation methodology, including the underlying assumptions.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Agency/Federal Trading Partner Department Codes for the Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System I (FACTS I)

The following crosswalk provides Federal trading partner codes required for GFRS and FACTS I. These codes are used to facilitate the preparation of the *Financial Report of the United States Government* (FR). The identification number shown under GFRS codes is unique to GFRS. In most instances, the two-digit department code used in FACTS I has two zeros added to the end for the purpose of GFRS (that is, Department of Treasury, FACTS I code 20, GFRS code 2000). **The FACTS I trading partner codes did not change. The trading partner code 9500 includes independent non-verifying agencies.**

Verifying and Selected Nonverifying Agencies:

GFRS Codes	FACTS I Codes	Department or Agency
0300	03	Library of Congress
0400	04	Government Printing Office
0500	05	Government Accountability Office
0800	08	Congressional Budget Office
1200	12	Department of Agriculture
1300	13	Department of Commerce
1400	14	Department of the Interior
1500	15	Department of Justice
1601	16	Department of Labor
1602	16	Pension Benefit Guaranty Corporation
1800	18	U.S. Postal Service
1900	19	Department of State
2000	20	Department of the Treasury
2400	24	Office of Personnel Management
2500	25	National Credit Union Administration
2700	27	Federal Communications Commission
2800	28	Social Security Administration
2900	29	Federal Trade Commission
3100	31	U.S. Nuclear Regulatory Commission
3300	33	Smithsonian Institution
3400	34	International Trade Commission
3600	36	Department of Veterans Affairs
4100	41	Merit Systems Protection Board
4500	45	U.S. Equal Employment Opportunity Commission
4600	46	Appalachian Regional Commission
4700	47	General Services Administration
4900	49	National Science Foundation
5000	50	Securities and Exchange Commission
5100	51	Federal Deposit Insurance Corporation
5400	54	Federal Labor Relations Authority
5600	56	Central Intelligence Agency
6000	60	Railroad Retirement Board
6100	61	Consumer Product Safety Commission
6200	62	Office of Special Counsel
6300	63	National Labor Relations Board
6400	64	Tennessee Valley Authority
6500	65	Federal Maritime Commission

GFRS Codes	FACTS I Codes	Department or Agency
6800	68	Environmental Protection Agency
6900	69	Department of Transportation
7000	70	Department of Homeland Security
7100	71	Overseas Private Investment Corporation
7200	72	Agency for International Development
7300	73	Small Business Administration
7400	74	American Battle Monuments Commission
7500	75	Department of Health and Human Services
7601	76	Christopher Columbus Fellowship Foundation
7802	78	Farm Credit System Insurance Corporation
8000	80	National Aeronautics and Space Administration
8300	83	Export-Import Bank of the United States
8400	84	Armed Forces Retirement Home
8600	86	Department of Housing and Urban Development
8800	88	National Archives and Records Administration
8900	89	Department of Energy
9000	90	Selective Service System
9100	91	Department of Education
9300	93	Federal Mediation and Conciliation Service
DE00*	17	Department of the Navy*
	21	Department of the Army*
	57	Department of the Air Force*
	96	U.S. Army Corps of Engineers*
	97	Office of the Secretary of Defense – Defense Agencies*

*The Department of Defense (DOD) trading partner code “DE00” includes the Department of the Air Force, the Department of the Army, the Department of the Navy, the Defense agencies, and the U.S. Army Corps of Engineers.

Independent Nonverifying Agencies:

0100	01	Architect of the Capitol**
0200	02	U.S. Capitol Police**
0900	09	Other Legislative Branch Agencies **
1000	10	The Judiciary**
1100	11	Executive Office of the President**
2300	23	U.S. Tax Court**
2600	26	Federal Retirement Thrift Investment Board**
3301	33	The John F. Kennedy Center for Performing Arts**
3302	33	National Gallery of Art**
3303	33	Woodrow Wilson International Center for Scholars**
4800	48	Temporary Commissions**
5900	59	National Foundation on the Arts and the Humanities**

9500**

6002	9500**	60	National Railroad Retirement Investment Trust**
6903		69	St. Lawrence Seaway Development Corporation**
7801		78	Farm Credit Administration**
9108		91	Appalachian Regional Development Test**
9500		95	Independent Agencies**

**The consolidated code for independent nonverifying agencies in GFRS is “9500”; therefore, all agencies must use “9500” as the trading partner code, as noted.

General Fund, Nonreporting and Unidentified:

9900	99	General Fund (see subsection 4705.20f for the appropriate use of department code reporting for General Fund activities)
9999	00	Senate, House of Representatives, Classified, and Unidentified

Reciprocal Categories Crosswalk to Financial Statements

The chart below lists the intragovernmental transaction (IGT) categories with their corresponding reciprocal categories agencies used to prepare the Closing Package financial statements in the Governmentwide Financial Report System (GFRS). These IGT categories depict the financial statement line items contained in the Closing Package financial statements and are shown by reciprocal category number. The first column titled, "IGT Category Name" refers to the type of authoritative activities, and the second column, "Financial Statement," refers to the Closing Package financial statement to which the category relates. These categories assist agencies in reclassifying the Federal line items to the proper Closing Package line items. Additionally, these categories facilitate eliminations and analysis of all reciprocal category data in GFRS at the Governmentwide level. Reciprocal Category 29 contains all line items for which reciprocal line items do not currently exist. These line items are eliminated against "Unreconciled transactions affecting the change in Net Position" at the Governmentwide level.

BS = Balance Sheet; SONC = Statement of Net Cost; SOCNP = Statement of Changes in Net Position

IGT Category Name	Financial Statement	Reciprocal subcategory	Agency 1	Agency 2
			Investing/Borrowing Agency	**Bureau of Fiscal Service, FFB, or Agency with Authority to Issue Securities**
Fiduciary Transactions – Investment and Borrowings	BS	01	Federal investments	Federal debt
	BS	02	Interest receivable	Interest payable
	SONC/SOCNP	03	Federal securities interest expense	Federal securities interest revenue (exchange) Federal securities interest revenue (nonexchange)
	SONC/SOCNP	05	Borrowing and other interest expense	Borrowing and other interest revenue (exchange) Borrowing and other interest revenue (nonexchange)
	SONC	06	Borrowing losses	Borrowing gains
	BS	17	Loans payable	Loans receivable
			Benefiting Agency	**DOL & OPM**
Benefit Transactions - DOL & OPM	BS	21	Benefit program contributions payable	Benefit program contributions receivable
	SONC/SOCNP	25	Imputed cost/Imputed financing source	N/A
	SONC/SOCNP	26	Benefit program costs	Benefit program revenue (exchange) Benefit program revenue (nonexchange)
			Receiving Agency	**Providing Agency**
Buy/Sell Transactions	BS	22	Accounts payable	Accounts receivable
	BS	23	Advances to others and prepayments	Advances from others and deferred credits
	SONC	24	Buy/sell costs	Buy/sell revenues
			Receiving Agency	**Transferring Agency**
Transfers Transactions	SOCNP	07	Appropriation of unavailable special or trust fund receipts transfers-in	Appropriation of unavailable special or trust fund receipts transfers-out
	SOCNP	08	Nonexpenditure transfers-in of unexpended appropriations and financing source	Nonexpenditure transfers-out of unexpended appropriations and financing source
	SOCNP	09	Expenditure transfers-in of financing source	Expenditure transfers-out of financing source
	SOCNP	11	Nonexpenditure financing sources – transfers-in – capital transfers	Nonexpenditure financing sources – transfers-out – capital transfers
	BS	12	Accounts receivable – capital transfers	Accounts payable – capital transfers
	SOCNP	18	Transfers-in without reimbursement	Transfers-out without reimbursement
	BS	27	Transfers receivable	Transfers payable

RC 29 - No reciprocal line items

Note: General Fund activity (trading partner 9900) should only be reclassified to one of the following Closing Package lines within reciprocal category 29.

BS – Fund Balance With Treasury
BS – Other assets (without reciprocals)
BS – Liability to the General Fund for custodial and other non-entity assets
BS – Other liabilities (without reciprocals)
SONC – Other expenses (without reciprocals)
SONC – Other revenues (without reciprocals)
SOCNP – Other taxes and receipts
SOCNP – Appropriations received as adjusted (rescissions and other adjustments)
SOCNP – Collections for others transferred to the General Fund
SOCNP – Accrual for amounts to be collected for others and transferred to the General Fund
SOCNP – Non-entity collections transferred to the General Fund
SOCNP – Accrual for non-entity amounts to be collected and transferred to the General Fund
SOCNP – Other budgetary financing sources
SOCNP – Other non-budgetary financing sources
SOCNP – Federal prior-period adjustments

Federal Intragovernmental Transactions (IGT) Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts

Table 1: Eliminations Summary for Fiduciary Transactions – Investments and Borrowings					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Fiduciary Transactions –Investments and Borrowings			
		Agency 1 – Investing/Borrowing Agency		Agency 2 – Bureau of the Fiscal Service, FFB, or Agency with Authority to Issue Securities	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Fiduciary Transactions	01 Federal Investments/ Debt	1610F(20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	2530F(XX)	Securities Issued by Federal Agencies Under General and Special Financing Authority
		1611F(20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	2531F(XX)	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1612F(20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	2532F(XX)	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	2533F(XX)	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1618F(20)	Market Adjustment – Investments	2534F(XX)	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1620F(XX)	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	2540F(XX)	Participation Certificates
		1621F(XX)	Discount on Securities Other Than the Bureau of the Fiscal Service Securities		

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 1: Eliminations Summary for Fiduciary Transactions – Investments and Borrowings					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Fiduciary Transactions –Investments and Borrowings			
		Agency 1 – Investing/Borrowing Agency		Agency 2 – Bureau of the Fiscal Service, FFB, or Agency with Authority to Issue Securities	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Fiduciary Transactions (Cont'd)	01 Federal Investments/ Debt (Cont'd)	1622F(XX)	Premium on Securities Other Than the Bureau of the Fiscal Service Securities		
		1623F(XX)	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		
		1643F(XX)	Allowance for Subsidy – Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		
		1690F(XX)[1]	Other Investments		

[1]Agencies must use this account in limited situations; see Appendix 10 for more details.

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 1: Eliminations Summary for Fiduciary Transactions – Investments and Borrowings					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Fiduciary Transactions –Investments and Borrowings			
		Agency 1 – Investing/Borrowing Agency		Agency 2 – Bureau of the Fiscal Service, FFB, or Agency with Authority to Issue Securities	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Fiduciary Transactions (Cont'd)	02 Interest Receivable/ Interest Payable	2140F(XX)[1] 2141F(XX)	Accrued Interest Payable – Not Otherwise Classified Accrued Interest Payable – Debt	1340F(XX)[1] 1341F(XX) 1342F(XX)	Interest Receivable – Not Otherwise Classified Interest Receivable – Loans Interest Receivable – Investments
	03 Federal Securities Interest Expense/ Federal Securities Interest Revenue	5311FX(XX) 5311FT(XX) 5318FX(XX)[1] 5318FT(XX)[1] 7111FX(XX) 7111FT(XX)	Interest Revenue – Investments (Exchange) Interest Revenue – Investments (Nonexchange) Contra Revenue for Interest Revenue – Investments (Exchange) Contra Revenue for Interest Revenue – Investments (Nonexchange) Gains on Disposition of Investments (Exchange) Gains on Disposition of Investments (Nonexchange)	6320F(XX)	Interest Expenses on Securities

[1]Agencies must use this account in limited situations; see Appendix 10 for more details.

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 1: Eliminations Summary for Fiduciary Transactions – Investments and Borrowings					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Fiduciary Transactions –Investments and Borrowings			
		Agency 1 – Investing/Borrowing Agency		Agency 2 – Bureau of the Fiscal Service, FFB, or Agency with Authority to Issue Securities	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Fiduciary Transactions (Cont'd)	03 Federal Securities Interest Expense/ Federal Securities Interest Revenue (Cont'd)	7180FX(XX)	Unrealized Gains (Exchange)		
		7180FT(XX)	Unrealized Gains (Nonexchange)		
		7211FX(XX)	Losses on Disposition of Investments (Exchange)		
		7211FT(XX)	Losses on Disposition of Investments (Nonexchange)		
		7280FX(XX)	Unrealized Losses (Exchange)		
		7280FT(XX)	Unrealized Losses (Nonexchange)		
	05 Interest Expenses on Borrowing from BPD and/or FFB	6310F(20)	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	5310FX(XX)	Interest Revenue – Other (Exchange)
				5310FT(XX)	Interest Revenue – Other (Nonexchange)
				5312FX(20)	Interest Revenue – Loans Receivable/ Uninvested Funds (Exchange)
				5312FT(20)	Interest Revenue – Loans Receivable/ Uninvested Funds (Nonexchange)

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 1: Eliminations Summary for Fiduciary Transactions – Investments and Borrowings					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Fiduciary Transactions –Investments and Borrowings			
		Agency 1 – Investing/Borrowing Agency		Agency 2 – Bureau of the Fiscal Service, FFB, or Agency with Authority to Issue Securities	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Fiduciary Transactions (Cont'd)	05 Interest Expenses on Borrowing from BPD and/or FFB (Cont'd)	6330F(XX)	Other Interest Expenses	5317FX(XX)[1]	Contra Revenue for Interest Revenue – Loans Receivable (Exchange)
				5317FT(XX)[1]	Contra Revenue for Interest Revenue – Loans Receivable (Nonexchange)
				5319FX(XX)	Contra Revenue for Interest Revenue – Other (Exchange)
				5319FT(XX)	Contra Revenue for Interest Revenue – Other (Nonexchange)
	06 Borrowings – Losses/ Gains	7212FX(XX)	Losses on Disposition of Borrowings (Exchange)	7112FX(XX)	Gains on Disposition of Borrowings (Exchange)
				7190FX(XX)	Other Gains (Exchange)
				7290FX(XX)	Other Losses (Exchange)
	17 Federal Loans Receivable/Federal Loans Payable	2510F(XX)	Principal Payable to the Bureau of the Fiscal Service	1350F(XX)	Loans Receivable
				1351F(XX)	Capitalized Loan Interest Receivable – Non-Credit Reform
		2511F(XX)	Capitalized Loan Interest Payable – Non-Credit Reform		
		2520F(XX)	Principal Payable to the Federal Financing Bank	1361F(XX)	Penalties and Fines Receivable – Loans
		2590F(XX)	Other Debt	1371F(XX)	Administrative Fees Receivable – Loans

[1]Agencies must use this account in limited situations; see Appendix 10 for more details.

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 2: Eliminations Summary for Benefit Transactions – DOL and/or OPM					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Benefit Transactions			
		Agency 1 – Benefiting Agency		Agency 2 – DOL And/Or OPM	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Benefit Program Contributions Receivables and Payables	21	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(16 And/Or 24)	Employment Benefit Contributions Receivable
		2215F(XX)	Other Post Employment Benefits Due and Payable	1321F(16)	Unfunded FECA Benefit Contributions Receivable
		2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		
Imputed Costs/Imputed Financing Sources	25	5780F(XX)	Imputed Financing Sources	N/A[2]	N/A[2]
		6730F(XX)	Imputed Costs		
Benefit Program Costs/Revenues	26	6400F(XX)	Benefit Expense	5400FX(16 And/Or 24)	Benefit Program Revenue (Exchange)
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	5400FT(16 And/Or 24)	Benefit Program Revenue (Nonexchange)
				5405F(16)	Unfunded FECA Benefit Revenue (Exchange)
				5406F(16)	Contra Revenue for Unfunded FECA Benefit Revenue (Exchange)

[2]USSGL account 6730, "Imputed Costs," and USSGL account 5780, "Imputed Financing Sources," offset each other and should net to zero. These accounts do not have eliminating USSGL accounts.

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 2: Eliminations Summary for Benefit Transactions – DOL and/or OPM					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Benefit Transactions			
		Agency 1 – Benefiting Agency		Agency 2 – DOL And/Or OPM	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Benefit Program Costs/Revenues (Cont'd)	26 (Cont'd)			5409FX(16)	Contra Revenue for Benefit Program Revenue (Exchange)
				5409FT(16)	Contra Revenue for Benefit Program Revenue (Nonexchange)

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 3: Eliminations Summary for Buy/Sell Transactions					
Category Name	Reciprocal Subcategory	Pairing of Eliminating Accounts for Buy/Sell Transactions			
		Agency 1 – Receiving Agency		Agency 2 – Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Buy/Sell Transactions	22 Accounts Receivable/ Accounts Payable, and Other Liabilities	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit	1319F(XX)	Allowance for Loss on Accounts Receivable
		2130F(XX)	Contract Holdbacks	1360F(XX)	Penalties and Fines Receivable – Not Otherwise Classified
		2170F(XX)	Subsidy Payable to the Financing Account	1370F(XX)	Administrative Fees Receivable – Not Otherwise Classified
		2190F(XX)	Other Liabilities With Related Budgetary Obligations	1990F(XX)	Other Assets
		2940F(XX)	Capital Lease Liability		
		2960F(XX)	Accounts Payable From Canceled Appropriations		
		2990F(XX)	Other Liabilities Without Related Budgetary Obligations		
	23 Advances to Others and Prepayments/ Advances From Others and Deferred Credits	1410F(XX)	Advances and Prepayments	2310F(XX)	Liability for Advances and Prepayments
	24 Buy/Sell Costs/ Revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue From Goods Sold
				5109FX(XX)	Contra Revenue for Goods Sold

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) and all other non-reciprocating activities must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 3: Eliminations Summary for Buy/Sell Transactions					
Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Buy/Sell Transactions			
		Agency 1 – Receiving Agency		Agency 2 – Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Buy/Sell Costs/Revenues (Cont'd)	24 Buy/Sell Costs/ Revenues (Cont'd)	*6790F(XX)*[1]	*Other Expenses Not Requiring Budgetary Resources*	5200FX(XX)	Revenue From Services Provided
				5209FX(XX)	Contra Revenue for Services Provided
				5325FX(XX)	Administrative Fees Revenue
				5329FX(XX)	Contra Revenue for Administrative Fees
		6800F(XX)	Future Funded Expenses	5900FX(XX)[1]	Other Revenue (Exchange)
		6900F(XX)	Nonproduction Costs	5909FX(XX)[1]	Contra Revenue for Other Revenue (Exchange)
		8802F(XX)	Purchases of Property, Plant, and Equipment	6190F(XX)[1]	Contra Bad Debt Expense – Incurred for Others
		8803F(XX)	Purchases of Inventory and Related Property	6720F(XX)[1]	Bad Debt Expense
		8804F(XX)	Purchase of Assets – Other		

[1]Agencies must use this account in limited situations; see Appendix 10 for more details.

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 4: Eliminations Summary for Transfers Transactions					
Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Transfers Transactions			
		Agency1 - Receiving Agency		Agency 2 – Transferring Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Transfers Transactions	07 Appropriations of Unavailable Trust or Special Fund Receipts	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
	08 Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	3102F(XX) 5755F(XX)	Unexpended Appropriations – Transfers-In Nonexpenditure Financing Sources – Transfers-In – Other	3103F(XX) 5765F(XX)	Unexpended Appropriations – Transfers-Out Nonexpenditure Financing Sources – Transfers-Out – Other
	09 Expenditure Transfers of Financing Sources	5750F(XX) 5997F(XX)	Expenditure Financing Sources – Transfers-In Financing Sources Transferred In From Custodial Statement Collections	5760F(XX) 5998F(XX)	Expenditure Financing Sources – Transfers-Out Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
	11 Nonexpenditure Financing Sources- Capital Transfers	5756F(XX)	Nonexpenditure Financing Sources – Transfers-In – Capital Transfers	5766F(XX) 5792F(XX)	Nonexpenditure Financing Sources – Transfers-Out – Capital Transfers Financing Sources To Be Transferred Out - Contingent Liability
	12 Accounts Receivable/ Accounts Payable-Capital Transfers	1923F(XX) 1925F(XX)	Contingent Receivable for Capital Transfers Capital Transfers Receivable	2923F(XX) 2970F(XX)	Contingent Liability for Capital Transfers Liability for Capital Transfers to the General Fund of the Treasury

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Table 4: Eliminations Summary for Transfers Transactions					
Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Transfers Transactions			
		Agency1 - Receiving Agency		Agency 2 – Transferring Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Transfers Transactions (Cont'd)	18 Financing Sources Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred In Without Reimbursement	5730F(XX)	Financing Sources Transferred Out Without Reimbursement
		5775F(XX)	Nonbudgetary Financing Sources Transferred In	5776F(XX)	Nonbudgetary Financing Sources Transferred Out
	27 Transfers Receivable/Payable	1330F(XX)	Receivable for Transfers of Currently Invested Balances	2150F(XX)	Payable for Transfers of Currently Invested Balances
		1335F(XX)	Expenditure Transfers Receivable	2155F(XX)	Expenditure Transfers Payable

Category 29 – Non-Reciprocating USSGL Accounts

The USSGL accounts indicated in RC 29 do not eliminate against another USSGL account.

1010	Fund Balance With Treasury
1090	Fund Balance With Treasury Under a Continuing Resolution
1325F	Taxes Receivable
1373F	Administrative Fees Receivable – Taxes
1921F	Receivable From Appropriations
2400F	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
2410F	Liability for Clearing Accounts
2980F	Custodial Liability
2985F	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
3101	Unexpended Appropriations – Appropriations Received
3105	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
3106	Unexpended Appropriations – Adjustments
3107	Unexpended Appropriations – Used
3108	Unexpended Appropriations – Prior-Period Adjustments Due to Corrections of Errors
3109	Unexpended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5320F T	Penalties and Fines Revenue
5324F T	Contra Revenue for Penalties and Fines
5700	Expended Appropriations
5705	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
5708	Expended Appropriations – Prior-Period Adjustments Due to Corrections of Errors
5709	Expended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5790F	Other Financing Sources
5791F	Adjustment to Financing Sources – Downward Reestimate or Negative Subsidy
5800F T	Tax Revenue Collected – Not Otherwise Classified

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

5801F T	Tax Revenue Collected – Individual
5802F T	Tax Revenue Collected – Corporate
5803F T	Tax Revenue Collected – Unemployment
5804F T	Tax Revenue Collected – Excise
5805F T	Tax Revenue Collected – Estate and Gift
5806F T	Tax Revenue Collected – Customs
5820F T	Tax Revenue Accrual Adjustment – Not Otherwise Classified
5821F T	Tax Revenue Accrual Adjustment – Individual
5822F T	Tax Revenue Accrual Adjustment – Corporate
5823F T	Tax Revenue Accrual Adjustment – Unemployment
5824F T	Tax Revenue Accrual Adjustment – Excise
5825F T	Tax Revenue Accrual Adjustment – Estate and Gift
5826F T	Tax Revenue Accrual Adjustment – Customs
5830F T	Contra Revenue for Taxes – Not Otherwise Classified
5831F T	Contra Revenue for Taxes – Individual
5832F T	Contra Revenue for Taxes – Corporate
5833F T	Contra Revenue for Taxes – Unemployment
5834F T	Contra Revenue for Taxes – Excise
5835F T	Contra Revenue for Taxes – Estate and Gift
5836F T	Contra Revenue for Taxes – Customs
5890F T	Tax Revenue Refunds – Not Otherwise Classified
5891F T	Tax Revenue Refunds – Individual
5892F T	Tax Revenue Refunds – Corporate
5893F T	Tax Revenue Refunds – Unemployment
5894F T	Tax Revenue Refunds – Excise
5895F T	Tax Revenue Refunds – Estate and Gift
5896F T	Tax Revenue Refunds – Customs
5900F T	Other Revenue (Nonexchange)
5909F T	Contra Revenue for Other Revenue (Nonexchange)
5919F	Revenue and Other Financing Sources - Cancellation
5990F X/T	Collections for Others – Statement of Custodial Activity
5991F X/T	Accrued Collections for Others – Statement of Custodial Activity
5993F	Offset to Non-Entity Collections – Statement of Changes in Net Position
5994F	Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position
6400F	Benefit Expense
7212F T	Losses on Disposition of Borrowings (Nonexchange)
7290F T	Other Losses (Nonexchange)
7400F	Prior-Period Adjustments Due to Corrections of Errors
7401F	Prior-Period Adjustments Due to Changes in Accounting Principles
7405F	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
7500F X/T	Distribution of Income – Dividend
8801*	Offset for Purchases of Assets

*USSGL accounts 8801 through 8804 are Memorandum accounts that are not incorporated into the FR but are used in the interim Intragovernmental Reporting and Analysis System reporting in order to reconcile the intragovernmental buy/sell activity.

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Fiscal 2013 CFO Representations for Federal Intragovernmental Activity and Balances

Mark in Green Areas Only

Agency Name	
Four-Digit Agency Code	

INSTRUCTIONS: Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Briefly describe the reasons for exceptions. Provide an electronic file copy of the *CFO Representations for Federal Intragovernmental Activity and Balances* along with the completed *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* and "Additional Explanations" form to the agency's IG, the Bureau of the Fiscal Service (Fiscal Service), and GAO by January 7, 2014.

Note: For all responses to the intragovernmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.

(Refer to the requirements stated in subsection 4705.70, CFO Procedures for Intragovernmental Activity/Balances.)

Section I. General Intragovernmental Reporting Results	**"Yes" or "No" or "N/A""**	**Reasons for Exceptions**
A. Is consistency maintained between the agency intragovernmental reporting entered in the Governmentwide Financial Report System (GFRS) Module GF004 (by line item and trading partner) and the agency source documents? If "no," provide an explanation. (Refer to the *Intragovernmental Closing Package Line Item Reports* and the *Trading Partner Identification Reports* from GFRS Module GF004.)		
B. Does the agency have policies/procedures to record, process, summarize, and report intragovernmental activity/balances by trading partner? If "yes", describe and/or attach the accounting treatment and policies and procedures used for buy/sell, fiduciary, and transfer intragovernmental transactions. If "no," provide an adequate explanation.		
C. Does the agency have activity reported with trading partner 9999 (U.S. Senate, House of Representatives, classified, and unidentified)? Does this activity relate to business conducted with highly classified agencies, the U.S. Senate, or the House of Representatives? If "yes," indicate the dollar amount or percentage of this activity. Does this activity relate to the fact that the agency is unable to identify its trading partners and/or amounts? If "yes," provide the amount and an adequate explanation.		
D. Does the agency have activity reported with trading partner 9900 (General Fund)? If "yes," provide an adequate explanation. Also, were the activities reclassified correctly per TFM instructions (see subsection 4705.15d)?		
E. Does the agency have "unidentified" material differences with its trading partners? If "yes," provide an explanation. Per subsection 4706.30f, agencies should include any differences due to the result of existing guidance under review to ensure elimination at the Governmentwide level between trading partners when applied correctly (for example, Judgment Fund and FICA transactions).		
F. Review the Discoverer-generated *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report*. Were all Federal program agencies contacted or pursued concerning material differences? If "no," list those agencies that were not contacted or pursued and provide an explanation.		
G. Did the agency use the monthly UCAD reports available on the Fiscal Service Web site at **http://www.fms.treas.gov/factsi/reports.html** to validate the agency's balances and transactions prior to entering data in GFRS Module GF004 for the Closing Package line items in RC 07, RC 08, RC 11, Fund Balance With Treasury-RC 29, and Appropriations Received as Adjusted-RC 29? If "no," provide an explanation why the UCAD online reports were not used.		

Fiscal 2013 CFO Representations for Federal Intragovernmental Activity and Balances *Mark in Green Areas Only*		
H. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If "yes," list the auditor's intragovernmental adjustments waived by management.		
Section II. General Intragovernmental Explanation Results	**"Yes" or "No" or "N/A"**	**Reasons for Exceptions**
Attach the completed and certified *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report (Parts I and II).*		
Section III. Explanation of Closing Package Differences	**"Yes" or "No" or "N/A"**	**Reasons for Exceptions**
Attach the completed and certified *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report (Part III).*		

Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission – Description and Formats

Agencies must submit a quarterly proprietary adjusted trial-balance (ATB) text file for IRAS reporting. This file must include all the non-Federal and Federal accounts (see subsection 4706.30a).

To streamline the Bureau of the Fiscal Service (Fiscal Service) quarterly agency IRAS reporting, the Fiscal Service has developed a standard bulk file format for submission. This format consists of a basic text file that agencies submit with a .txt file extension. The most common text editor for Windows users is Notepad. Submissions in this format are usually downloads from agencies' automated accounting systems. See Table 1 for the specific fields required in the IRAS bulk file layout, and Figure 1 for a sample agency text file for upload into IRAS.

Table 1: IRAS Bulk File Layout

Field Name	Length	Begin Position No.	Type	Attributes	Description
Department Code	2	1	Text		The Treasury department code associated with the ATB fund group and consistent with the Master Appropriation File (MAF) ATB code
Bureau Code	2	3	Text		The bureau code associated with the ATB fund group and consistent with the MAF ATB code. Use "00" if the agency does not have any subdivisions.
Fund Group	4	5	Text		The MAF fund group.
USSGL Account	4	9	Text		The USSGL account number.
Federal/Non-Federal Attribute	1	13	Text	"F", "N", or space	The Federal/non-Federal attribute. Insert a space if N/A.
Federal Trading Partner	2	14	Text		The Treasury department code of the Federal trading partner Insert two spaces for non-Federal (N) records and USSGL accounts without N/F attributes.
Sign Indicator	1	16	Text	"_" or space	The "-" (minus) symbol indicates a credit balance. Insert a space for debit balances. **Note:** Balances are reported without regard to the normal-balance concept.
Dollar Amount	17	17	Numeric		The leading zeroes are required. The last two positions are assumed decimal places.
Exchange/Nonexchange Attribute	1	34	Text	"X" or "T" (where applicable)	The exchange/nonexchange attribute. Insert a space if N/A.
Duplicate Partner Code Identifier (DPCI)	1	35	Text	"R" (where applicable)	The attribute for certain reporting entities that use duplicate two-digit department codes (see "Duplicate Partner Code Identifier (DPCI)," below (space required if N/A).
Custodial/Noncustodial Attribute	1	36	Text	"A" or "S" (where applicable)	The custodial/noncustodial attribute (space required if N/A).

* See the listing in "Section IV: Account Attributes for USSGL Propriety Account and FACTS II Reporting", on the USSGL Web site at **http://fms.treas.gov/ussgl/selection_page.html** to determine the appropriate exchange/nonexchange attribute for each applicable USSGL account. For those USSGL accounts that do not have an "F" or "N" attribute, the field for this attribute should report a blank space.

Figure 1: Sample Agency Text File for Upload into IRAS

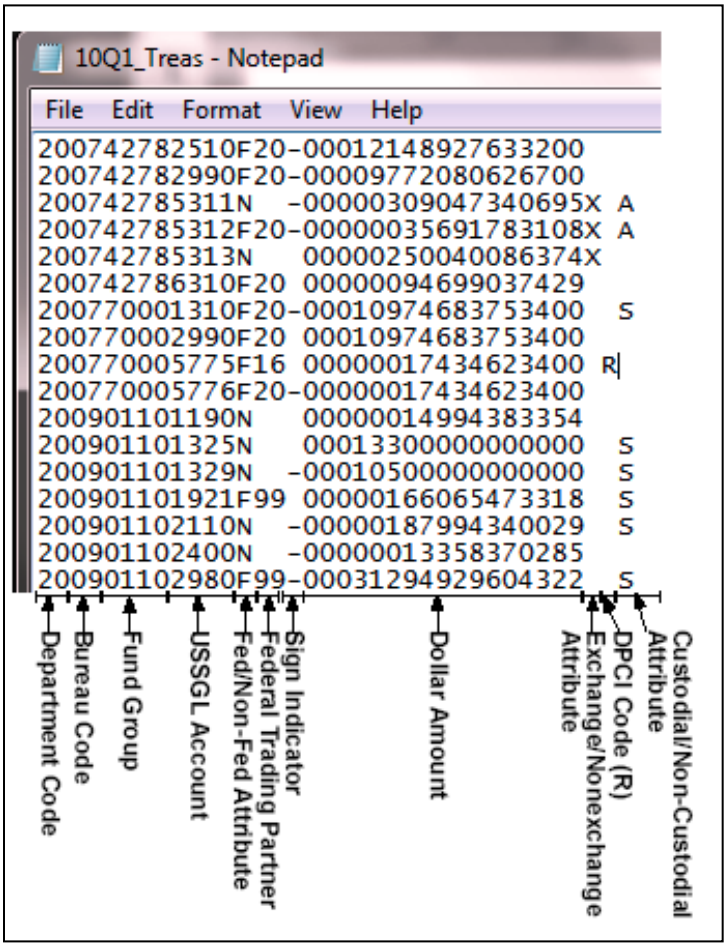

Figure 1 is a sample IRAS upload text file. Note that non-Federal ("N" and no attribute) records are included. Also note that wherever a particular field is not required, a space appears instead.

Other Required Information to Accompany the Agency's Submission

The following information, discussed elsewhere in this document, must accompany the quarterly data file submission. Agencies must provide this information in the body of the email accompanying their bulk file.

- State the total number of data records contained in the file.
- Provide a point of contact for any technical problems with the data file.

Processing Notes

All agencies that are required to report must transmit their quarterly data files as email attachments.

- The data file can contain multiple departments, bureaus, and fund groups.
- The record file format is defined based on currently designated attributes.
- Decentralized agencies should consolidate all submissions from subagencies, departments, or bureaus. Also, the resulting consolidated file format and data layout must be consistent.

- Descriptions and definitions of USSGL account attributes and the domain values of the attributes are published in the USSGL TFM release (available to readers on the USSGL Web site at **http://www.fms.treas.gov/ussgl**).
- Edits for duplicate records are conducted based on a key consisting of department code, bureau code, fund group, USSGL account, Federal/non-Federal attribute, Federal trading partner, and exchange/nonexchange attribute. Additional validations also are conducted. The Fiscal Service returns any exceptions via email to the agency for correction. **The agency must return corrected entries within 1 business day.**

Duplicate Partner Code Identifier (DPCI)

The DPCI is a single-digit code to be applied only to a reporting trading partner agency sharing a two-digit agency code with another agency. The DPCI field is blank for all other trading partner agencies. Table 2 provides the rules for using the DPCI identifier.

Table 2: Rules for Using the DPCI Identifier

If the Trading Partner Agency is …	Then Apply Partner Code…	DPCI Code is	Notes
Pension Benefit Guaranty Corporation (Agency Code 1602)	16	**R**	Leave DPCI field blank for Department of Labor (16).
Smithsonian Institution (Agency Code 3300)	33	**R**	Leave DPCI field blank for all other agency "33" entities, such as the John F. Kennedy Center for Performing Arts.
Farm Credit System Insurance Corporation (Agency Code 7802)	78	**R**	Leave DPCI field blank for Farm Credit Administration (78).
Note: "R" indicates that partner codes 16, 33, and 78 refer to the Pension Benefit Guaranty Corporation, the Smithsonian Institution, and the Farm Credit System Insurance Corporation, respectively (as opposed to other Federal entities that share the same two-digit agency codes).			

INTRAGOVERNMENTAL TRANSACTION (IGT) GUIDE

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Section 1: Overview of Intragovernmental Transactions (IGTs)

1.1 Purpose

The purpose of this Guide is to assist agencies in the accounting, reporting, and reconciliation of IGT activity with their trading partners. This Guide:

- Establishes overall roles and responsibilities for trading partners;
- Provides specific guidance relevant to each IGT category and subcategory;
- Serves as a reference document for those individuals new to the IGT process;
- Provides specific instructions on the IGT process to agency subject matter experts;
- Establishes authoritative sources for fiduciary and benefits transactions and balances;
- Explains how the Bureau of the Fiscal Service (Fiscal Service) will use metrics to measure agency progress in resolving IGT differences;

AND

- Explains how to use the dispute resolution process to resolve imbalances between trading partners.

Throughout this Guide, the term "agency" refers to reporting agencies required to adhere to the policies in this Guide. The term "trading partner" refers to the two entities engaged in IGT activity and includes all reporting and nonreporting agencies. Section 2.3, "Reporting IGT Activity," provides further information for reporting and nonreporting agencies.

Agencies must use this Guide and the U.S. Government Standard General Ledger (USSGL) as references for recording, reporting, and reconciling their IGT activity. Official USSGL guidance is documented in the Treasury Financial Manual (TFM) USSGL Supplement (**http://www.fms.treas.gov/ussgl/index.html**).

1.2 Background

IGTs result from business activities conducted between two Federal Government entities. In order to properly present the balances on the *Financial Report of the United States Government*, IGTs must be eliminated during the preparation process. If not, IGT differences will occur that result in the misstatement of financial balances. For example, when two agencies enter into a reimbursable agreement, each will have a reciprocating accounts payable (buyer) and accounts receivable (seller) that should net to zero. If not, the buy/sell IGT category will have a difference.

There are two types of IGTs: intradepartmental and interdepartmental. Intradepartmental transactions result from activity between trading partners within the same department. Before reporting adjusted trial balances to the Fiscal Service, agencies must eliminate their intradepartmental IGT activity. Interdepartmental transactions result from activity between Federal entities not within the same department. When the Fiscal Service compiles quarterly financial reports or the *Financial Report of the United States Government*, it eliminates interdepartmental activity and identifies IGT differences that agencies must reconcile and resolve.

1.3 IGT Categories and Subcategories

IGT categories represent a grouping of transactions processed in a similar manner related to a type of financial activity. IGTs consist of four categories: fiduciary, benefits, buy/sell, and transfers. Intragovernmental subcategories provide a further breakdown that allows for differentiation by transaction type and owner. All categories and subcategories have different business processes, defined by the transaction activity that drives distinct process models for the IGTs. Fiduciary and benefits are further broken down into subcategories.

Fiduciary IGTs include transactions that originate from a centralized fiduciary agent. A centralized fiduciary agent is an entity that acts for and on behalf of another in a particular matter under circumstances that give rise to a relationship of trust and confidence. Within the Federal sector, a limited number of agencies perform fiduciary duties on behalf of other agencies. Fiduciary transactions comprise the Fiscal Service investments and borrowings and Federal Financing Bank (FFB) borrowings.

Benefit IGTs include transactions with central Federal entities that manage benefit programs for Federal employees on behalf of other Federal agencies. The two benefit IGT subcategories include Department of Labor (DOL) Federal Employees' Compensation Act (FECA) transactions and Office of Personnel Management (OPM) employee benefit transactions.

Buy/sell IGTs include transactions that occur between two Federal entities where goods and/or services are purchased by one entity from another entity. This arrangement is typically accomplished through the issuance of a reimbursable agreement between the two entities.

Transfer IGTs include nonexchange transactions that reduce resources (budgetary and/or proprietary) in one Treasury account symbol (TAS) and increase them in one or more other TAS by the total cumulative amount. Transfer IGTs typically require proper interpretation of legislative language and can involve complex scenarios with intricate accounting treatment.

Table 1 presents the IGTs categories and subcategories.

Table 1: IGT Categories and Subcategories

IGT Category	Intragovernmental Transaction Subcategory	Description
Fiduciary	Investments in Treasury securities with the Fiscal Service	The Fiscal Service calculates and reports to agencies their investment balances and activity, including principal, premiums, discounts, accumulated amortization of premiums and discounts, accrued interest receivable, and interest revenue (net of gains and losses).
	Borrowings from the Fiscal Service and FFB	The Fiscal Service and FFB calculate and report principal and interest balances to agencies.
Benefit	FECA benefits from DOL	DOL records and reports FECA expenses and liabilities by agency, including the accrual of actuarial liabilities, and provides a quarterly detailed listing by employee of charges incurred on behalf of the agency.
	Employee benefits from the OPM	OPM calculates and reports by agency the transactions relating to the Federal Employees Retirement System (FERS), the Civil Service Retirement System (CSRS), the Federal Employees' Health Benefits Programs (FEHB), and the Federal Employees' Group Life Insurance Program (FEGLI).
Buy/Sell	Buy/sell activities between agencies	Transactions between agencies managed through an interagency agreement, often called a reimbursable agreement, covering exchanges related to goods and services rendered, accounts receivable and other assets, accounts payable and other liabilities, advances, prepayments from/to, and deferred credits.
Transfer	Transfers of resources between agencies	Nonexchange transactions that move budgetary and/or proprietary resources between two or more TAS. Transfers are further classified in this document as expenditure, nonexpenditure, and other.

To enhance accountability and efficiency within IGT processes, the Fiscal Service will request that each agency identify key points of contact (POCs) for each IGT category/subcategory. Each POC should be familiar with his/her agency's activity in the IGT category/subcategory and will be expected to address questions and/or concerns on an as-needed basis.

Section 2: General IGT Guidance

As agencies conduct business with each other, IGT activity must follow a standard set of processes that supports the recording, reporting, reconciliation, and measurement of intragovernmental activity. Agencies' adherence to the process provides the required controls for IGT activity and allows both agencies and the Fiscal Service to perform their financial statement reporting in an efficient manner.

2.1 IGT Process

The phases of the IGT process are introduced below and discussed further in subsections 2.2 through 2.5.

2.1.1 Record IGT Activity

Determine Transaction Type and Trading Partner: Based on the subcategory, the agency determines the transaction type and the trading partner for that transaction. Fiduciary transactions always have an authoritative source that acts as a fiduciary agent on behalf of all agencies, and benefit transactions always have an authoritative source that acts as a central benefits program administrator. Buy/sell and transfer transactions occur between varying trading partners that must coordinate closely on the proper financial treatment so that the IGTs properly eliminate. Selecting the correct trading partner and transaction type allows agencies to properly categorize their IGT activity.

Apply Business Rules: The agency determines its role and responsibilities (for example, calculations, reconciliations) in the transaction type by referring to the Roles/Responsibilities sections contained throughout this Guide. This Guide identifies key regulations, policies, and other guidance that govern the subcategory. The agency follows the established business rules for proper posting of the transaction type.

2.1.2 Report IGT Activity

Report to Treasury: The agency submits adjusted trial-balance data to Treasury on a predetermined schedule using specific Treasury systems to capture the information. At yearend, verifying agencies submit Closing Package information through the Governmentwide Financial Report System (GFRS) and provide Chief Financial Officer (CFO) representations on their IGT balances (TFM Volume I, Part 2, Chapter 4700, Figure 3 for dates).

2.1.3 Reconcile IGT Difference(s)

Reconcile Difference(s) With Trading Partner: The agency follows the established reconciliation procedures in the Guide for both IGTs-wide and subcategory-specific reconciliations. Agencies must work with their trading partners to identify and resolve differences on a routine basis. Once reconciled, one or both of the trading partners must post an entry to resolve the difference in their financial systems. Agencies must identify and explain material differences (greater than or equal to $100 million) with their trading partners (excluding trading partners 99 or 00) via the quarterly *Material Differences/Status of Disposition Certification Report*. This important step in the process provides Treasury with an explanation of material differences to help explain material reporting differences on the consolidated Governmentwide financial statements. All differences identified in the previous quarter must be resolved by the following quarter. If agencies are unable to resolve the differences, then they must request dispute resolution.

Resolve Through Dispute Resolution: If an agency cannot resolve a material difference with its trading partner, both agencies must request a dispute resolution through Treasury. Treasury will review the request and will issue a decision, which must then be reflected in agency balances. Agencies may appeal the decision. All decisions on appeals are final.

2.1.4 Measure IGT Activity

Use Metrics to Measure Results of IGT Reporting: Starting in fiscal 2013, the Fiscal Service generates quarterly scorecards with metrics focused on monitoring progress in reducing material IGT differences. The metrics will be available to agencies and will evolve over time focusing on resolving recurring material difference items and/or problematic IGT processes.

2.2 Record IGT Activity

This section presents guidance for recording IGT activity.

2.2.1 Treasury Systems

Agencies provide IGT Closing Package information to Treasury using GFRS and the Federal Agencies' Centralized Trial-Balance System (FACTS I) on an annual basis. GFRS collects Closing Package line item information, which represents an agency's comparative, audited consolidated, department-level financial statements that are used to prepare the *Financial Report of the United States Government*. Treasury also uses the Intragovernmental Reporting and Analysis System (IRAS) tool to produce intragovernmental reports and analyze intragovernmental financial data from agencies on a quarterly basis. The Intragovernmental Fiduciary Confirmation System (IFCS) is the official confirmation system for all Federal departments and agencies that engage in fiduciary and benefits IGTs.

2.2.2 IGT Reporting Guidance

IGTs must be accounted for consistently by both trading partners. Agencies must ensure that they are able to identify and track all IGTs from the beginning to the end of the process. Agencies should maintain accurate, detailed information on transactions as a part of their accounting records. This information assists agencies in identifying the correct postings to USSGL accounts and facilitates the reconciliation process. Detailed records should include enough information to enable easy identification, rationale, and location of supporting documentation.

At the end of each quarter, the Fiscal Service collects agency adjusted trial balance submissions to analyze USSGL data. To eliminate IGT activity at the Governmentwide level, the Fiscal Service groups specific USSGL accounts into reciprocal categories. Within each reciprocal category, USSGL accounts are paired up between trading partners for proper elimination, except for Reciprocal Category 29 (RC 29), which is used for non-reciprocating USSGL accounts. These pairings of eliminating USSGL accounts for all IGT subcategories are listed in TFM Volume I, Part 2, Chapter 4700, Appendix 7. In addition, see Sections 4 through 10 for the eliminating accounts relevant to each IGT subcategory.

Some IGT eliminating accounts are considered limited use and must only be used for their stated purpose. These accounts are identified and discussed in each IGT subcategory section. If an agency plans to use the account for other than the stated purpose, it must contact the Fiscal Service Financial Reporting Division to discuss if that USSGL account can be used.

2.2.3 Accounting Attributes and Business Rules

The following subsections provide detailed information and/or guidance on specific accounting attributes and business rules important to the proper recording of IGT activity.

2.2.3.1 USSGL Account Attributes

Account attributes further describe USSGL accounts in order to meet specific financial reporting requirements. Every attribute is assigned one or more domain values, which consist of all the possible valid choices within that attribute.

See the TFM USSGL Supplement, Section IV, for a complete listing of attributes and attribute domain values.

The Federal/non-Federal indicator attribute used in conjunction with line item data in the Closing Package provides information that enables the Fiscal Service to prepare elimination entries for the *Financial Report of the United States Government*. Domain values for this attribute are "F" for Federal and "N" for non-Federal. The attribute is used to identify the type of account balance and the IGTs. When the Federal attribute domain value "F" is used with a USSGL account, a two-digit agency identifier must be identified for the trading partner with whom the agency has the balance.

2.2.3.2 Classifying Asset Accounts

Asset accounts related to inventory, property, and equipment are submitted to the Fiscal Service with a non-Federal attribute domain value “N” regardless of whether the assets were purchased from the public or another Federal agency, except when the purchase is made through the Bureau of Prisons, then the domain value would be “F.” This attribute is being used as a mechanism to communicate that these particular asset accounts of individual agencies are also assets of the Federal Government as a whole.

Related USSGL memorandum accounts 8801, 8802, 8803, and 8804 were established to record capitalized purchases and are to be used in the reconciliation process (trading partner identification is associated with these accounts). See TFM Volume I, Part 2, Chapter 4700, subsection 4706.25a for additional guidance related to capitalized purchases.

2.2.3.3 Trading Partner Agency Identifiers

For proper eliminations to occur, it is essential that accurate trading partner data be captured for intragovernmental activity and balances. Agencies must report their and their trading partner’s two-digit agency identifier as part of the TAS on their IRAS bulk file to represent ownership of the balance when reporting USSGL account balances that relate to transactions with another Federal agency. Agencies that process classified transactions must use the two-digit trading partner agency identifier “00.”

For yearend Closing Package reporting to GFRS, agencies must use the four-digit financial reporting entity codes that are established in the GFRS for balances designated as "F.”

Note: Transactions with Graduate School USA should be classified as a non-Federal, “N,” transaction. Therefore, a trading partner agency identifier is not required for this activity.

2.3 Report IGT Activity

Verifying and selected nonverifying agencies are required to submit adjusted trial balances that include intragovernmental activity in the IRAS-approved bulk file format (TFM Volume I, Part 2, Chapter 4700, Appendix 9). Agencies should derive these submissions directly from their departmental adjusted trial balances that are used as the basis for constructing quarterly unaudited financial statements. Verifying agencies must verify and submit a Closing Package and provide CFO representations for Federal IGTs and balances. See TFM Volume I, Part 2, Chapter 4700, Section 4705 and Figure 1, for a list of verifying agencies. Nonverifying agencies include all other executive branch agencies. All reporting agencies must comply with the requirements in this Guide.

Judicial and legislative branch agencies are nonreporting agencies since they are not subject to executive branch mandates and guidance. Even though these mandates are not applicable to nonreporting agencies, Treasury strongly encourages these entities to submit their adjusted trial balances, financial statement notes, and other financial report data. At a minimum, nonreporting agencies need to work closely with reporting agencies to help reporting agencies confirm and reconcile intragovernmental reporting.

When verifying and selected non-verifying agencies submit their quarterly and yearend balances, they also must provide information on a limited set of USSGL accounts by trading partner that may be used by more than one IGTs category or subcategory. The form that agencies must submit is in Attachment (1) and is available electronically at **http://www.fms.treas.gov/closingpackage/reports.html**. For example, USSGL account 1340, “Interest Receivable – Not Otherwise Classified,” could be used for investments or borrowings. For the accounts listed in Table 2, if an agency balance contains activity for multiple IGT categories or subcategories, then the agency must split out the balance amounts by trading partner for the listed IGT categories and subcategories.

Note: The transfers IGT category does not include USSGL accounts that may be used by more than one IGT category or subcategory. Therefore transfers are not included in Table 2.

Table 2: USSGL Accounts Used in Multiple IGT Subcategories

USSGL Account	Account Title	Investments	Borrowings	DOL FECA	OPM Benefits	Buy/Sell
1340	Interest Receivable – Not Otherwise Classified	X	X			
2140	Accrued Interest Payable – Not Otherwise Classified	X	X			
5310	Interest Revenue – Other	X	X			
5400	Funded Benefit Program Revenue			X	X	
6330	Other Interest Expenses	X	X			
6400	Benefit Expense			X	X	
7190	Other Gains	X	X			
7290	Other Losses	X	X			

2.4 Reconcile IGT Differences

Trading partners must proactively communicate in order to identify and eliminate IGT differences. For fiduciary and benefits transactions, if an agency has trading partner differences in IRAS greater than or equal to $100 thousand because its balances are inconsistent with the authoritative source balances, the agency will be considered noncompliant with the policies in this Guide. If an agency has a difference greater than or equal to $100 million that cannot be resolved with the trading partner, both agencies must submit a request for dispute resolution. Trading partners must work together to reconcile differences and should not charge back or reject transactions that comply with these rules. In addition, trading partners must not create new or adjustment transactions to circumvent these rules. The assurance level is systematically established using four functions:

- Obtaining a sufficient explanation to resolve the out-of-balance and condition coverage for GAO assurance;
- Obtaining assurance that agencies are performing quarterly intragovernmental reconciliation in accordance with OMB Circular No. A-136, revised;
- Ensuring agencies are mutually completing the *Intragovernmental Material Differences/Status of Disposition Certification Report* for the same trading partner/reciprocal category material difference instances;

AND

- Minimizing the number and amount of differences subject to certification through a sampling process.

2.4.1 IGT Category/Subcategory Reconciliation Source

Authoritative sources submit their fiduciary and benefit balances each quarter to the Fiscal Service for upload into IFCS according to the schedule found at **http://www.fms.treas.gov/closingpackage/IRRI-key-dates.html**. Agencies must reconcile their balances with IFCS data from the authoritative sources. After a designated period, agencies are required to submit all intragovernmental balances to the Fiscal Service for upload into IRAS, which includes fiduciary and benefit balances.

Trading Partners must reconcile with authoritative sources for fiduciary and benefit transactions and with trading partners for buy/sell and transfer transactions following the reconciliation requirements in Sections 4 through 10 of this Guide. At a minimum, agencies should use the data sources identified in Table 3 below.

Table 3: IGT Category/Subcategory Required Reconciliation Sources

Category	Subcategory	Report Name	Description	Frequency[1]	Location
Fiduciary	Investments	Fiscal Service Monthly Account Statement	Provides investment/redemption/ maturity/interest amounts for trading partners that have invested in Government securities with the Fiscal Service.	Monthly	http://www.treasurydirect.gov/govt/ reports/fip/acctstmt/acctstmt.htm
Fiduciary	Borrowings	Fiscal Service Monthly Account Statement	Provides loan activity for trading partners with the Fiscal Service borrowings including principal and interest balances.	Monthly	http://www.treasurydirect.gov/govt/ reports/tbp/tbp.htm
Fiduciary	Borrowings	FFB Monthly Account Statement	Provides agencies that have borrowed from FFB with their current borrowing amount, final maturity date, and interest rate.	Monthly	http://www.treasury.gov/ffb/press_r eleases/2012/01-2012.shtml
Benefits	DOL FECA	Liability for Current FECA Benefits	Provides liability for current FECA benefits, including estimates for funded/unfunded receivables and net revenue.	Quarterly	http://www.dol.gov/ocfo/ publications.html
Benefits	OPM Benefits	Employer Benefit Revenue/ Expense	Provides accrued benefit revenue/expense balances by trading partner.	Quarterly	Sent via email by OPM.
Transfers		Use of Central Accounting Data (UCAD) Report	Provides agencies with balances at each TAS level for the transfers reciprocal categories.	Monthly	http://www.fms.treas.gov/closing package/reports.html

2.4.2 Dispute Resolution Process

Agencies must reconcile their IRAS balances with their trading partners within 60 calendar days after quarter end. Where differences occur, agencies must resolve the reporting differences, attempt to reach a resolution, and must update their respective financial systems to correct the differences. In the event

[1] Reports listed should be available within 7 calendar days after month end.

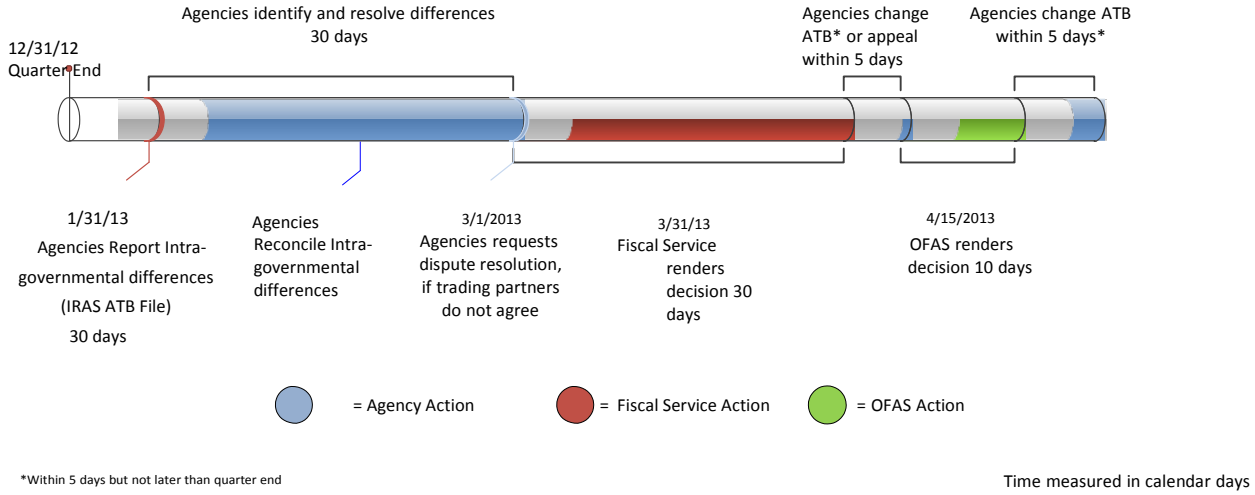
agencies cannot agree on how to resolve a difference, both agencies must request dispute resolution by the Fiscal Service no later than the end of the 60 calendar day period. If neither agency submits a dispute resolution request, The Fiscal Service will contact the agencies and request their submissions.

The dispute resolution must be filed with the Fiscal Service Governmentwide Accounting (the Fiscal Service-GWA) using the Intragovernmental Dispute Resolution Request Form [see Attachment (2)] at **http://www.fms.treas.gov/closingpackage/vol1/vol1appen-request-form.pdf**. Agencies should complete the form and send it via email to IBR.dispute.resolution@fms.treas.gov . Agencies should submit all relevant documentation with the form justifying their accounting treatment. The Fiscal Service will send a confirmation email to the agencies and will provide a date when a decision should be expected. The Fiscal Service-GWA decision will be based on the documentation submitted by both trading partners.

Once the Fiscal Service receives the dispute resolution request from both agencies, it has 30 calendar days to respond with a decision in writing. The 30-day clock does not begin until both agencies have made their submissions. The Fiscal Service will document the decision citing the rationale, policy, and/or legal guidance upon which the decision is based, and the correct postings to be made by the two trading partners. Once the Fiscal Service has rendered the decision and notified the agencies via email, the agencies must adjust their financial records to reflect the decision within 5 calendar days, but no later than the end of the quarter.

If either agency does not agree with the decision, the agency may request an appeal by completing the appropriate section of the form in Attachment (2). Appeals must be requested via email to IBR.dispute.resolution@fms.treas.gov within 5 calendar days of the date the decision was rendered. When the appeal request is received, the Fiscal Service will confirm receipt via email and will forward the original dispute resolution documentation along with the Fiscal Service decision to the Office of the Deputy Assistant Secretary-Accounting Policy, Office of the Fiscal Assistant Secretary (OFAS). OFAS will review the request for appeal and will render a final decision within 10 calendar days of receipt of the appeal request. Once OFAS has rendered the final decision, the affected agencies must adjust their financial records to reflect the decision within 5 calendar days, but no later than the end of the quarter. Agencies must ensure they continue to adhere to the decision that is rendered going forward. Figure 3 depicts the dispute resolution timeline to which all parties will adhere.

Figure 3: Dispute Resolution Timeline



When an agency has a material difference for which it has requested dispute resolution, the Fiscal Service will track the differences in the following categories to monitor where the differences are in the dispute resolution process.

- **Confirmed Reporting (Dispute Resolution Completed)** indicates that an agency has requested dispute resolution, the Fiscal Service has rendered a final decision, and the affected trading partners have updated their financial records, if needed, to align with the decision.

- **Unconfirmed Reporting (Dispute Resolution Pending)** indicates that an agency has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. It also indicates that the agency has reconciled this amount with its trading partner, knows the reason for the difference, and has requested dispute resolution. However, the Fiscal Service has not yet rendered a final decision.

- **Under Agency Review** indicates that the reporting agency cannot validate the amount it submitted. The agency must identify and explain the total of Under Agency Review amounts in detail and must submit the total amount for dispute resolution, if appropriate.

When an agency has material differences that have already been reported and dispute resolution is either pending or completed, it does not need to resubmit documentation for the difference. The agency only needs to cite the amount of the difference and to identify it as resolution pending or resolution completed.

2.5 Measure IGT Activity

The Fiscal Service has established a set of performance metrics and scorecards to help identify and resolve root causes of IGT differences. The scorecards are at a Governmentwide and agency-specific level, and the Fiscal Service will send them via email to verifying agencies within 50 calendar days of the end of a quarter starting in the first quarter of fiscal 2013.

The metrics scorecard by agency will focus on differences by trading partner, IGT subcategory, USSGL account, and reciprocal category. Scorecards will be comprehensive and actionable to effectively initiate a coordinated effort to identify root causes. Agencies must perform data analysis on the problematic areas to determine the root causes and to identify the required corrective actions to resolve the problem. The Fiscal Service will monitor the quarterly scorecards to assess how well agency corrective actions are resolving problematic areas.

Note: Agency scorecards will be made publicly available on a Web site beginning in the first quarter of fiscal 2014.

Section 3: Use of the General Fund in IGTs

The General Fund is a central reporting entity that tracks congressionally issued authority and manages general ledger accounts (for example, cash accounts, debt) established for the purpose of fulfilling that authority on behalf of the U.S. Federal Government. Authority includes appropriation authority, spending authority from offsetting collections, and non-budgetary receipts (for example, miscellaneous, trust fund, and special fund receipt accounts), but it does not include contract authority or borrowing authority. Agencies must reclassify all General Fund activity (trading partner code 99) to the appropriate Closing Package financial statement line within RC 29 non-reciprocating activities (TFM Volume I, Part 2, Chapter 4700, subsection 4705.20f).

Note: This Closing Package requirement does not impact agencies' quarterly IRAS submissions as the quarterly computation is based on USSGL crosswalks.

3.1 General Fund IGT Use

In certain situations under the IGT subcategories, agencies may need to cite the General Fund as their trading partner using agency identifier 99. Table 4 presents examples of specific transactions where it is appropriate to cite the General Fund. If an agency has questions regarding use of the General Fund for specific transactions, it should contact the General Fund Team.

Table 4: General Fund Use

Category	Subcategory	Appropriate Use of Treasury General Fund
Fiduciary	Investments	Purchase of GAS securities with non-fiduciary deposit funds
	Borrowings	None
Benefits	DOL FECA Benefits	None
	OPM Benefits	None
Buy/Sell		None
Other Transactions		Agencies should report receipts collected or that will be collected into the General Fund Receipt Accounts that do not meet the requirements of the Statement of Custodial Activity or the Custodial Note using USSGL account 1921F, "Receivable From Appropriations." This account is Treasury limited, and agencies may use it only with approval from Treasury and OMB.

3.2 USSGL Account 1010, Fund Balance With Treasury (FBWT) and Trading Partner 99

USSGL account 1010 is defined as the aggregate amount of funds on deposit with the Treasury, excluding seized cash deposited. FBWT is increased by receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and receiving transfers and reimbursements from other agencies. It also is increased by amounts borrowed from the Fiscal Service, FFB, or other entities; amounts collected and credited to appropriation or fund accounts; and interest revenue collected from FPAs and other entities. FBWT is reduced by disbursements made to pay liabilities or to purchase assets, goods, and services; investments in U.S. securities (securities issued by the Fiscal Service

or other FPAs); cancellation of expired appropriations; transfers and reimbursements to other entities or to the General Fund; sequestration or rescission of appropriations; repayments on borrowings from FFB, the Fiscal Service, and other entities; redemptions of investments with the Fiscal Service and other entities; and interest paid to the Fiscal Service, FFB, and other entities. Under a continuing resolution, do not increase FBWT until the Fiscal Service issues a warrant. Not increasing FBWT under a continuing resolution may result in a negative balance, which is acceptable by OMB and the Fiscal Service. Agencies should reflect authority received by a continuing resolution in USSGL account 1090 instead.

By association, USSGL account 1010 (FBWT) is Federal in nature. However, USSGL account 1010 does not have a trading partner associated with it and it does not have an offset for reconciliation purposes. Therefore, agencies should not report USSGL account 1010 with trading partner 99 or any other trading partner code.

3.3 Classifying Trust Fund/Special Fund Receipts

Taxes and receipts moved from a Treasury General Fund Receipt Account via a warrant journal voucher to any special funds or trust funds are considered IGTs. The receiving entity must classify these transactions as “Federal.” In addition, the receiving entity must classify these same taxes and receipts as “Federal” on the Closing Package line items in GFRS. Any further classification of the original source of the taxes and receipts (that is, dedicated collections, general receipts, interest) is not relevant for the purposes of the classification of “Federal” or “non-Federal.”

Collecting agencies must classify taxes and other miscellaneous receipts, collected directly from the public as “non-Federal” in the appropriate Treasury General Fund Receipt Account on the agency’s Statement of Custodial Activity. Collecting agencies also record this revenue as “non-Federal” in the Closing Package. For example, some employment taxes are submitted to and collected by the Internal Revenue Service and ultimately are transferred to the Social Security trust funds. Treasury classifies these taxes in GFRS as “non-Federal,” and the Social Security Administration classifies them as “Federal” with Trading Partner 99. See TFM Volume I, Part 2, Chapter 4700, subsection 4705.20a for additional guidance.

3.4 Rescission, Cancellation, and Reduction Transactions With the General Fund

Under various circumstances, unobligated funds are removed from agency accounts and deposited to the General Fund. Generally, this represents a permanent reduction of funding. These reductions may be the result of specific statutory enactments that remove the funds, may reflect permanent law that extinguishes balances at the end of the fifth expired year, or may represent partial reductions due to limitations on earnings or collections. Agencies must cite the General Fund as their trading partner using agency identifier 99 for transfers to the General Fund. However, for transfers to General Fund Receipt Accounts, agencies must use their two-digit agency identifiers.

Examples of transactions where it is appropriate to cite the General Fund include early or partial cancellation of appropriations or spending authority from offsetting collections by administrative action, and rescissions where the authority in a TAS is permanently canceled by law and FBWT is returned to the General Fund.

Table 5 describes examples where fund balances are transferred to the General Fund, and Table 6 reflects the appropriate proprietary accounting treatment for these actions.

Table 5: Examples of Rescission, Cancellation, and Reduction Transactions with the General Fund

Transactions With the General Fund	Nature of Transaction
Enacted Rescissions	This transfer type includes enactments of law that rescind appropriated authority and spending authority from offsetting collections. Rescissions return funds to the source from which they were appropriated, that is, either to the General Fund or to the specific receipt account. If the funds were appropriated from the General Fund, Treasury will issue a warrant to effect the rescission.
Cancellation of Unobligated Balances at the End of Fifth Expired Fiscal Year	Unless provided otherwise, cancellation of unobligated balances at the end of the fifth expired fiscal year are transfers to the General Fund. Agencies will initiate the transaction via the Central Accounting Reporting System (CARS) Authority Transaction Module (ATM), Yearend Transactions Module, "Early Cancellation of Unobligated Balances."
Early Cancellation of Unobligated Balances	Under certain circumstances, an agency may be required by legislation, or may elect, to cancel unobligated balances, in part or entirely, earlier than the end of the fifth expired fiscal year. This will apply when the head of the agency or the President determines that the purposes for which the appropriation was made have been carried out and no disbursement has been made against the appropriation for 2 fiscal years. The agency does not execute these cancellations via an SF 1151, Nonexpenditure Transfer Authorization. The agency must request Treasury to issue a surplus warrant. For fourth quarter reporting, the agency must notify the Budget Reports Division team if a TAS has been canceled partially or entirely. Once the cancellation is executed, the funds are not available for restoration. Agencies will initiate the transaction via the CARS ATM Yearend Transactions Module, "Early Cancellation of Unobligated Balances."
Permanent Reductions of Special and Nonrevolving Trust Fund Receipts by Transfer to a General Fund Receipt Account	Special or nonrevolving trust fund receipts in unexpired TAS may be permanently reduced by enacted legislation or other statutory provisions that limit the availability of receipts, limit the amount that can be carried forward, or otherwise require a transfer of balances to the General Fund. Statutes that call for rescission and cancellation of receipts are within this category. This transfer type includes permanent reductions in unexpired TAS derived from available or unavailable special and nonrevolving trust fund receipt accounts that are transferred to the following General Fund Receipt account TAS 3230, 3231, 3232, 3233, and 3305. Agencies may be required to transfer current year receipts or prior year balances. Agencies must use their two-digit trading partner agency identifier in front of all General Fund receipt account TAS when returning fund balance to the General Fund. Reductions of available receipts are usually executed via a nonexpenditure transfer. Agencies must request a Treasury surplus warrant for reductions of unavailable receipts.
Contingent Liabilities for Capital Transfers to a General Fund Receipt Account	If the parameters of FASAB SFFAS 5, "Accounting for Liabilities of the Federal Government," are met, the transferring TAS must establish a contingent liability for a capital transfer when it is probable that payment will occur at some point in the future. The transferring TAS will record the contingent liability in USSGL account 2923, "Contingent Liability for Capital Transfers." When it appears receipts or revenue will be sufficient to make the payment in the current fiscal year, the transferring agency should reclassify the contingent liability to liability for capital transfers.
Transactions That Transfer Capital Investments of the United States or Earnings for Credit to Designated Capital Transfer General Fund Receipt Account TAS	Capital transfers include the repayment of capital investment and payment of dividends, or distribution of earnings of a revolving fund, to a General Fund Receipt Account. Transfers of this nature involve the following General Fund Receipt Accounts: 1613, 1614, 2813, and 2814. Agencies must use their two-digit trading partner agency identifier in front of all General Fund Receipt Account TAS when returning a fund balance to the General Fund Receipt Account. Generally, the transferring fund will record separate transactions to record the contingent liability related to capital transfer, liability for capital transfer, and the actual transfer of the fund to the General Fund Receipt Account. For specific transaction detail, refer to USSGL implementation guidance on capital transfers.

Table 6 reflects the proprietary accounting treatment for transactions presented in Table 5, indicating the eliminating USSGL account entries. For the full accounting treatment for each transfer type, agencies should refer to the USSGL accounting guidance at **http://www.fms.treas.gov/ussgl/index.html**. Agencies should use USSGL account 3106, "Unexpended Appropriations – Adjustments," for cancellations of unexpended appropriations and USSGL account 5919, "Revenue or Other Financing Sources – Cancellations," for cancellations of other financing sources that affect the cumulative results of operations. When an agency uses USSGL account 5919, the transaction must use TP 99 since the account records activity that goes directly to the General Fund and not a General Fund Receipt Account.

Table 6: Accounting Treatment for Examples of Rescission, Cancellation, and Reduction Transactions with the General Fund

Transactions With the General Fund and/or General Fund Receipt Accounts – Accounting Treatment		
Transaction Type	**Entity 1 (Losing Account)**	**Entity 2 (Receiving Account)**
Enacted Rescissions *If the funds were appropriated from the General Fund, record the rescission in USSGL account 3106. If the rescission is against funds appropriated from special or trust fund available receipts or spending authority from offsetting collections, record the rescission in USSGL account 5765.*	Proprietary USSGL accounts 3106 5765	Proprietary USSGL account N/A 5755
Cancellation of Unobligated Balances at the End of Fifth Expired Fiscal Year *If the authority is indefinite, use the CARS ATM Yearend Transactions Module to adjust the authority each year, including before cancellation.*	Proprietary USSGL account 3106 or 5919	Proprietary USSGL account N/A
Early and Partial Cancellation of Unobligated Balances	Proprietary USSGL account 3106 or 5919	Proprietary USSGL account N/A
Permanent Reductions of Special and Nonrevolving Trust Fund Receipts by Transfer to a General Fund Receipt Account	*To a specific General Fund Receipt Account:* *SF 1151* or Negative Warrant Proprietary USSGL account 5765	*To a specific General Fund Receipt Account:* *SF 1151* or Negative Warrant Proprietary USSGL account 5755
Contingent Liabilities for Capital Transfers to a General Fund Receipt Account	*Establish a contingent liability for a capital transfer* Proprietary USSGL accounts *2923 and 5792*	*Establish a contingent liability for a capital transfer* Proprietary USSGL accounts *1923 and 5756*
	Reclassify as liability for capital transfers Proprietary USSGL accounts *2923, 2970, 5766, and 5792*	*Reclassify as liability for capital transfers* Proprietary USSGL accounts *1923 and 1925*

Transactions With the General Fund and/or General Fund Receipt Accounts – Accounting Treatment		
Transaction Type	**Entity 1 (Losing Account)**	**Entity 2 (Receiving Account)**
Transactions That Transfer Capital Investments of the United States or Earnings for Credit to Designated Capital Transfer General Fund Receipt Account TAS	*To a specific General Fund Receipt Account:* *SF 1151* Proprietary USSGL account *2970*	*To a specific General Fund Receipt Account:* *SF 1151* Proprietary USSGL account *1925*

3.5 Common Errors with General Fund Use

There are several common errors trading partners make when citing General Fund transactions. A description of each of these errors has been outlined in Table 7.

Table 7: Common Errors on General Fund Use

Category	Subcategory	Common Errors
All	All	Agencies having activities with General Fund Receipt Accounts should never use TP 99. Instead agencies should use their two-digit agency identifier.
Fiduciary	Investments	Agencies with investments issued by the Fiscal Service should not cite the General Fund as a trading partner. Instead these agencies should cite Treasury (TP 20).
	Borrowings	• Agencies with borrowings issued by the Fiscal Service or FFB, respectively, should not cite the General Fund as a trading partner. Instead these agencies should cite Treasury (TP 20). • Agencies with borrowings issued by entities other than the Fiscal Service or FFB (for example, Tennessee Valley Authority, Housing and Urban Development) should not cite the General Fund as a trading partner. They should cite the trading partner agency identifier for the issuing agency.
Benefits	DOL FECA Benefits	Not using TP 99 for the employer's share of FECA benefits
	OPM Benefits	Not reclassifying employer's share of FICA from the Federal line "Benefit Program Costs" (RC 26) to the Federal line "Other Expenses (Without Reciprocals) (RC 29) in the Closing Package.
Buy/Sell		• Agencies should never cite the General Fund for buy/sell transactions (reimbursable activity). • Agencies should never cite the General Fund for reimbursable activity with Treasury program organizations. They should cite Treasury (TP 20). • Agencies should never cite the General Fund for Judgment Fund transactions for imputed costs/revenue.

Category	Subcategory	Common Errors
Other Transactions		• Agencies should never cite the General Fund for transfers to or from Treasury program organizations. They should cite Treasury (TP 20). • Capital Transfers: Agencies reporting nonexpenditure financing sources – capital transfers in/out (USSGL accounts 5756F and 5766F) should not use TP 99. Instead agencies should use their own agency as trading partner (that is, intradepartmental). Reporting for General Fund activities is discussed in TFM Volume I, Part 2, Chapter 4700, subsection 4705.20f. • Agencies must not use TP 99 for capital transfers (RC 11 and 12). Agencies should use their two-digit agency identifier.

Section 4: Authoritative Sources

Fiduciary and benefits IGT categories involve transactions where a single agency performs a centralized function on behalf of all other Federal agencies. These agencies are known as authoritative sources. With fiduciary transactions, the single agency acts as a fiduciary on behalf of agencies for investments and borrowings. For benefits transactions, the single agency manages a centralized Federal employee benefits program. As authoritative sources, these agencies account for and report the balances for which they are responsible. **Note:** Authoritative sources are only applicable to the fiduciary and benefits IGT categories.

4.1 Fiduciary and Benefits Transactions

Under this policy, authoritative sources should implement the appropriate level of audit scrutiny to provide reasonable assurances over authoritative source balances. The authoritative sources determine the proper balances for their respective IGT subcategories and submit their balances to the Fiscal Service for posting in the IFCS. IFCS is the official system of record for confirming and reconciling fiduciary balances between trading partners and authoritative sources (see Table 8).

Table 8: Authoritative Sources by IGT Subcategory

IGT Subcategory	Authoritative Source	Trading Partner
Investments	The Fiscal Service, FFB, or agency with general or special financing authority	Investing agency
Borrowings	The Fiscal Service or FFB	Borrowing agency
FECA Benefits	DOL	Employer agency
Employee Benefits	OPM	Employer agency

Note: The Fiscal Service is the authoritative source for FFB borrowings from the Fiscal Service.

For investments, some agencies may have general or special financing authority that allows them to issue securities to a Federal agency other than Treasury securities issued by the Fiscal Service. For example, the Civil Service Retirement and Disability Fund hold securities issued by the FFB. In this situation, the agency issuing the investment is the authoritative source.

Authoritative sources have specific responsibilities with respect to fiduciary IGTs, as outlined in Table 9.

Table 9: Authoritative Source Responsibilities

Authoritative Source Responsibilities	Key Activities
Provide timely, accurate IGT data to agencies	• Provide applicable IGT investment or benefit data for upload to IFCS • Provide agency-level data (for example, subdepartment) to trading partners
Obtain/maintain adequate assurance for fiduciary and benefits transactions	• Maintain assurances over IGT controls (for example, report on IGT internal controls) • Maintain assurances over IGT balances (for example, report on substantive testing of balances)
Proactively work with trading partners and the Fiscal Service to reconcile and adjudicate differences as necessary	• Monitor fiduciary and benefits differences with trading partners • Facilitate remediation when necessary

4.2 Authoritative Source Reporting and Confirmation Process

Authoritative sources submit their balances to the Fiscal Service for posting in IFCS, and trading partners report their reciprocal balances and reconcile them to the authoritative source balances. If the balances agree, the trading partner does not need to take any action. If the balances do not agree, the trading partner must work with the authoritative source to resolve the reconciling items. Once reconciled, the authoritative source and/or the trading partner posts its adjusted balances in its financial system, if adjustments were required, and submits the reconciled balance in its quarterly IRAS bulk file.

If the trading partner does not agree with the authoritative source, and the difference is greater than the material differences threshold of $100 million, the trading partner must request dispute resolution by the Fiscal Service and must identify the difference in its Material Differences Reporting (see Section 2.4.2). By taking this action, the trading partner provides the Fiscal Service with a formal explanation of the material difference. Agency CFOs must submit an explanation of their reporting differences on the *Intragovernmental Material Differences/Status of Disposition Certification Report* on a quarterly basis. This submission establishes formal recognition of the material difference needing dispute resolution so that steps may be taken to remediate the difference.

Note: The Fiscal Service encourages agencies to submit adjusted trial balances different from the authoritative source only if they materially differ ($100 thousand threshold) from the authoritative source and/or reporting the authoritative source balances would have an adverse impact on the agencies' financial statement opinions.

If the difference is not material to the agency, the trading partner should either post the authoritative source's balance or document the rationale for the difference. Agencies still must work to reconcile and eliminate the difference regardless of the materiality. The documentation of the difference is not required to be submitted to the Fiscal Service but should be available upon request.

Section 5: Investment Transactions

This IGT subcategory involves the calculation and reporting of investments in Treasury securities issued by the Fiscal Service and securities issued by other Federal agencies under general and special financing authority. Balances calculated and reported by the issuing agency and its investing agencies may include principal, discounts, premiums, accumulated amortization of discounts and premiums, accrued interest payable/receivable, interest expense/revenue, and the investing agencies' gains and losses. This section describes the transaction types, roles and responsibilities, and business rules to properly account for investment transactions.

Under its special financing authority, FFB has issued securities to agencies. For example, FFB issued securities to OPM for its Civil Service Retirement and Disability Fund during a debt impasse period. In this situation, FFB acts as the authoritative source and calculates and reports to OPM the principal, accrued interest receivable, and interest revenue balances and activity.

The majority of agencies that invest in Treasury securities purchase Government Account Series (GAS) securities directly from the Fiscal Service through the Federal Investments Program. Only the Fiscal Service can issue Treasury securities. The Federal Investments Program provides investment services to Federal Government entities that have funds on deposit with the U.S. Treasury and have legislative authority to invest those funds. This program represents approximately one-third of the public debt outstanding, providing services to about 240 funds.[2] Investments of the funds are generally restricted to special issue, non-marketable, par-value or market-based, book entry securities.

In addition, some agencies invest in marketable Treasury securities purchased through accounts with private sector brokerage firms.

The process model for IGT investments is described in the following subsections.

5.1 Transaction Types and Trading Partner

The business process for investments varies based on whether an agency purchases GAS securities from the Fiscal Service or marketable securities via a secondary market. Regardless of the transaction type, the trading partner used by an agency for an investment transaction is always the Fiscal Service (TP 20). Each transaction type is described below.

5.1.1 GAS Securities

Federal agencies that purchase GAS securities use the FedInvest system, a Web-based extension to the Fiscal Service's Invest One accounting system. Invest One is the Fiscal Service's primary system for recording and processing investment and redemption transactions and is the central source for all detailed investment information. The Fiscal Service uses the Invest One system to compute interest on securities and amortization of premiums and discounts. In accordance with intragovernmental business rules, the Fiscal Service transmits investment transaction data daily to the Fiscal Service-GWA on behalf of the agencies that invest in GAS securities through the Intragovernmental Payment and Collections (IPAC) System. The purpose of IPAC is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs).

At monthend, the Classification Transactions and Accountability (CTA) system generates classification reporting and transmits the results to the STAR system (accounting system of record).

5.1.2 Marketable/Secondary Market Securities

Some agencies purchase marketable Treasury securities through an independent brokerage. When an agency purchases these securities, it must notify the Fiscal Service of the purchase within 3 business

[2] The Federal Investment Program also provides services to revolving, trust revolving, and General Fund groups in addition to trust, deposit, and special fund groups

days. Failure to notify the Fiscal Service results in incomplete reporting of debt liability when the Fiscal Service submits adjusted trial balance information to Treasury's Office of Financial Reporting and Policy. After notification, the Fiscal Service reclassifies the marketable Treasury securities from “non-Federal” to “Federal” via the Summary Debt Accounting System. This reclassification is necessary to accurately and completely report IGT Treasury securities and to properly classify the Federal debt outstanding. The agency also must report the investment transaction data to the Fiscal Service-GWA (CTA reporting).

Even though the agency purchases the securities from an independent brokerage, the Fiscal Service is considered the authoritative source for these transactions. The agency must comply with the authoritative source business rules for these transactions.

5.2 Roles and Responsibilities

As the authoritative source for investments issued by the Fiscal Service, the Fiscal Service has specific responsibilities for recording the purchase of investments, performing monthly investment reporting functions, calculating interest expenses, and calculating accruals and amortization of premiums and discounts. Investing agencies must reconcile their records to the Fiscal Service balances, collaborate with the Fiscal Service on reconciling any differences, and must request dispute resolution if they cannot reach agreement with the Fiscal Service on differences. Table 10 outlines the roles and responsibilities for the Fiscal Service and agencies that purchase investments.

Table 10: Trading Partner Roles and Responsibilities for Investments

Role	Agency	Responsibility
Authoritative Source (Issuing Agency)	The Fiscal Service, FFB, or Agency With Authority To Issue Securities	As the authoritative source for IGT investments, The Fiscal Service provides investment services for GAS securities on behalf of eligible investing agencies. These services include: • Investment processing, • Daily reporting to the Fiscal Service-GWA (IPAC reporting), • Calculation of accruals, amortization, and inflation, and • Recording the resulting liability and expense balances. The Fiscal Service also is the authoritative source for investing agencies that purchase marketable Treasury securities through an independent brokerage. When notified of agencies investing in marketable Treasury securities that were purchased through an independent brokerage, the Fiscal Service reclassifies the liability and expense balances from public to intragovernmental debt.
Trading Partner	Investing Agency	The investing agency issues requests to the Fiscal Service for the purchase or redemption of GAS securities, or purchases marketable Treasury securities from an independent brokerage and notifies the Fiscal Service of these investment balances. Agencies must record and reconcile investment balances and activity. The investing agency must: • Report investment transactions to the Fiscal Service-GWA (CTA reporting). • Reconcile against the Fiscal Service IGT investment data. • Issue requests to the Fiscal Service for the purchase or redemption of GAS securities. If purchasing marketable Treasury securities from an independent brokerage firm, the investing agency must: • Notify the Fiscal Service of these investments within 3 business days. • Record and reconcile investment activities, including interest and amortization. • Report investment transactions to the Fiscal Service-GWA (FMS 224 reporting). • Document differences with authoritative sources and submit material differences to the Fiscal Service for dispute resolution.

5.3 Business Rules for Investments

The business rules for investments include the following key laws and policy sources that govern the accounting for and financial management of the Fiscal Service investment programs:

- Article I, Section 8, of the Constitution empowers the Congress to borrow money on the credit of the United States (31 U.S.C. Chapter II, Subchapter B).
- Treasury Operating Circular, "Responsibilities Relating to Government Investment Accounts and Investment in Government Account Series (GAS) Treasury Securities," August 2012, describes responsibilities of the Department of the Treasury related to these Government investment accounts along with the Federal agencies programmatic responsibilities for the use of these monies contained in the same.
- TFM Volume I, Part 2, Chapter 4300, "Reporting Instructions for Accounts Invested in Department of the Treasury Securities," provides reporting instructions for disclosing principal, premium, discount, inflation compensation, and earned interest on accounts invested in Treasury securities.
- OMB Circular No. A-11, Section 113, "Investment Transactions," provides guidance on the proper treatment and recordation of investment transactions.
- OMB Circular No. A-123, "Management's Responsibility for Internal Control," Appendix A, emphasizes the need for agencies to integrate and coordinate internal control assessments with other internal control-related activities within the agency.
- Statement of Federal Financial Accounting Standards (SFFAS) No. 1, "Accounting for Selected Assets and Liabilities," assesses the efficiency and effectiveness of the Government's management of its assets and liabilities along with determining whether the Government's financial position improved or deteriorated over the reporting period.
- SFFAS No. 5, "Accounting for Liabilities of the Federal Government," establishes accounting standards to recognize and measure liabilities in general purpose Federal financial reports, which are issued for both internal and external users.
- SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," provides standards for classifying, recognizing, and measuring resource inflows.
- SFFAS No. 31, "Accounting for Fiduciary Activities," defines the activities that relate to the collection or receipt, and the subsequent management, protection, accounting, investment and disposition of cash or other assets in which non-Federal individuals or entities have an ownership interest that the Federal Government must uphold.

The following subparagraphs describe the business rules and policies governing the accounting and reporting of the Fiscal Service investment transactions for GAS securities and marketable securities.

- **GAS Securities:** the Fiscal Service accounts for GAS security investments as follows, and the investing agency must post the calculated balances as provided by the Fiscal Service.
- **Amortization method on market-based notes, bonds, zero coupon bonds, and Treasury Inflation Protected Securities (TIPS).** Uses the effective interest method calculated by Invest One. Amortization begins on the day of purchase. Market-based notes, bonds, and TIPS purchased at premium will be amortized to the call date.
- **Amortization method on market-based bills.** Uses the straight-line method for amortization on market-based bills. Amortization begins the day after purchase.
- **Carrying value.** The Fiscal Service reports all fixed-value Treasury securities at amortized cost value per SFFAS No. 5. Therefore, trading partners that are required to report Treasury securities at fair market value per Financial Accounting Standards Board (FASB) standards must not report these market adjustments and unrealized gains or losses using the Fiscal Service as their trading partner.

- **Interest accruals.** Interest accruals begin the day after purchase and are calculated using actual calendar days.[3] Inflation compensation earned on non-business days should be included in the interest accruals until the next business day when it is converted to principal.
- **Early redemption.** Upon early redemption of market-based securities, use the specific method (that is, purchase dates/tax lots). If securities are not specifically identified, use the first-in/first-out method to identify the security to be sold.
- **Required reporting.** The Fiscal Service must report GAS security investment transactions on behalf of its trading partner to the Fiscal Service-GWA via IPAC and CTA. The Fiscal Service's trading partners are responsible for reporting all non-investment receipts and disbursements to the Fiscal Service-GWA. The Fiscal Service provides its trading partners with a Monthly Statement of Account report in FedInvest for the agency to reconcile with their CARS Account Statement Expenditure Activity report. The Fiscal Service also provides its trading partners with a Monthly Accrual Confirmation Report in FedInvest to reconcile to their USSGL account balances.
- **Marketable Securities:** The Fiscal Service and agencies investing in marketable Treasury securities must account for intragovernmental investments as follows:
- **Required reporting.** If trading partners purchase marketable Treasury securities, they must inform the Fiscal Service of their outstanding portfolio balances no later than the first business day following the current month. The Fiscal Service collaborates with the purchasing agency on reporting requirements and specifies the required communication protocol. The purchaser must confirm that the Fiscal Service codes marketable Treasury securities as intragovernmental, not public, and must use the quarterly reconciliation processes to confirm that the correct codes are used. In addition, the agency must report investment activities via email to the Fiscal Service (for example, principal, inflation, accrued interest, premium and discounts, amortization of premium and discounts, and interest revenues) because the agency serves as the primary source of investment activity for marketable securities. The agency must also report marketable Treasury security transactions to the Fiscal Service-GWA (CTA reporting).
- **Treasury Interest Securities (TINTS):** TINTS are Treasury fixed-principal notes or bonds that have been stripped through the commercial book entry system. Each principal payment becomes a separate zero coupon bond security that has its own identifying number and can be held or traded separately. When an agency invests in TINTS (future interest payment of a security that has been stripped), Treasury records the TINTS as accrued interest 6 months before maturity. This security is not recorded as principal by the Fiscal Service or the trading partner.
- **Carrying value.** The Fiscal Service reports all fixed value Treasury securities at amortized cost value per SFFAS No. 5. Therefore, trading partners that may be required to report Treasury securities at fair market value per FASB standards must not report these market adjustments and unrealized gains or losses using the Fiscal Service as their trading partner.

Note: Use of Non-Fiduciary Deposit Funds for Fiduciary Funds. Treasury securities purchased using deposit fund or fiduciary activity monies must be classified in accordance with USSGL guidance and SFFAS No. 31. Trading partners must inform the Fiscal Service when they begin investing non-deposit funds classified as fiduciary under SFFAS No. 31.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency's audited financial statements and in the Closing Package submission to the Fiscal Service.

5.3.1 Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the USSGL accounts that the Fiscal Service, FFB, or the agency with authority to issue securities and the investing agencies must use for proper elimination of financial transactions during reporting. For investments, the trading partners are defined as:

[3] Interest accruals on 1 day securities accrue interest using a formula that includes actual days invested/360 rather than actual calendar days

- The Fiscal Service is the authoritative source for Treasury securities. Amounts posted by the investing agency in the eliminating accounts for investments in Treasury securities (including zero coupon bonds) issued by the Fiscal Service must equal those balances posted by Fiscal Service. For marketable Treasury securities purchased in the open market, The Fiscal Service still will act as the authoritative source.

  FFB, or another agency issuing securities under general and special financing authority, is the authoritative source for non-Treasury securities, meaning that the amounts posted by the investing agency in the eliminating accounts for investments in securities other than the Fiscal Service securities must equal those balances posted by FFB or the other agency.

- **Investing Agency.** The investing agency is the Federal entity purchasing Treasury securities directly from the Fiscal Service or on the open market. Balances posted by this agency in the eliminating accounts for investments in Treasury securities (including zero coupon bonds) issued by the Fiscal Service must equal those balances posted by the Fiscal Service. If the investing agency purchases marketable Treasury securities, the balances posted by the investing agency must also equal those balances posted by the Fiscal Service.

  If the investing agency purchases non-Treasury securities, the balances posted by the investing agency must equal those balances posted by FFB or other issuing agency.

5.3.2 Limited Use of USSGL Accounts

Table 11 outlines the USSGL accounts reserved for special use in investment transactions. If an agency plans to use these accounts for other than the stated purpose, it must contact the Fiscal Service. Refer to Section 2: General IGT Guidance, for detailed instructions.

Table 11: Limited Use Accounts for Investments

1340	Interest Receivable – Not Otherwise Classified	Agencies must use this account in limited situations and must document to the Fiscal Service when offsetting against USSGL account 2140.
1690	Other Investments	Agencies use this account only in limited situations and must document to the Fiscal Service when eliminating against USSGL account 2590.
2140	Accrued Interest Payable – Not Otherwise Classified	Agencies must use this account in limited situations and must document to the Fiscal Service when offsetting against USSGL account 1340.
2540	Participation Certificates	Agencies use this account in very limited situations, such as Ginnie Mae, when eliminating against USSGL accounts 1610 or 1620.
5318	Contra Revenue for Interest Revenue – Investments	Agencies must use this account in limited situations and must document to the Fiscal Service when offsetting against USSGL account 5311.

5.3.3 Common Errors for Investment Transactions

In recording IGTs for investments, there are some common errors agencies have made in the past. Table 12 lists the common errors and the solutions agencies can use to correct the errors.

Table 12: Common Errors for Investment Transactions

Error Type	Description	Solution
Interest/Amortization	Different interest/amortization methodology applied by investing agency.	Use the same interest/amortization methodology as the Fiscal Service unless the trading partner methodology can prove to materially misstate your financial statements.
Trading Partner	Use of TP 99 when booking entries with the Department of the Treasury. Trading Partner 99 is the General Fund and should not be used for investments.	Always use Trading Partner 20 when booking entries with the Department of the Treasury.
Reclassification of non-GAS Securities	Agency delays in notifying the Fiscal Service of the purchase of marketable Treasury securities from an independent brokerage firm.	Agencies must inform the Fiscal Service of the purchase within **3** business days and must inform the Fiscal Service of their outstanding portfolio balances no later than the first business day following the current month.

5.3.4 Investment Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management's existing OMB Circular No. A-123, "Management's Responsibility for Internal Control," Appendix A, procedures. In addition, the Fiscal Service trading partners must review and reconcile to the Fiscal Service's Monthly Account Statement (see **http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm**). Specific reconciliations include, but are not limited to:

- Review the Monthly Statement of Account provided by the Fiscal Service to:
  - Confirm investment/redemption/maturity/interest were processed accurately, timely, and in accordance with agency instructions;
  - Recalculate interest for accuracy;
  - Verify that adjustments were processed completely and accurately; and
  - Reconcile interest payments received.
- Reconcile the Monthly Statement of Account with the GWA Account Statement Expenditure Activity Report for the agency.
- Reconcile the monthly Accrual Confirmation Report from FedInvest provided by the Fiscal Service to the agency's USSGL account balances.
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Section 6: Borrowing Transactions

The borrowings IGT subcategory includes the processes for calculating and reporting loan balances, interest accruals, and gains and losses with the Fiscal Service and/or FFB. Borrowings with the Fiscal Service and/or FFB include the funds loaned and related interest amounts that are disbursed via intragovernmental systems.

Pending legal authority granted by Congress, agencies submit loan requests to the Fiscal Service and/or FFB. The Fiscal Service and/or FFB will review the requests and take the appropriate actions. Throughout the lifecycle of the loan, the borrowing agency will make periodic payments of principal and interest and will reconcile its financial records with the authoritative source balances.

The process model for IGT borrowings is described in the following subsections.

6.1 Transaction Types and Trading Partner

The trading partners for agencies with borrowing authority are always FFB and/or Fiscal Service. The legislation granting the agency borrowing authority will state if a specific funding source must be used or if that decision is at the agency's discretion. A description of each of these funding sources is provided below.

Note: The interest on uninvested funds for credit reform accounts is reported by the Fiscal Service. As a result of this function currently residing outside of the Fiscal Service and/or FFB, Treasury is not considered the authoritative source for these balances.

6.1.1 Bureau of the Fiscal Service Loans

The primary mission of the Fiscal Service's Federal Borrowings Program is to loan funds to agencies with legal authority to borrow from Treasury and to account for and report on the resulting loans outstanding and the associated interest. The Fiscal Service supplies borrowings to approximately 90 funds administered by various agencies.

6.1.2 Federal Financing Bank Loans

FFB is a Government corporation that was created by Congress in the Federal Financing Bank Act of 1973. FFB, which is under the general supervision of the Secretary of the Treasury, was established to centralize and reduce the cost of Federal borrowing, as well as federally assisted borrowing from the public. FFB has statutory authority to purchase any obligation issued, sold, or guaranteed by an agency and to monitor that fully guaranteed obligations are financed efficiently.

6.2 Roles and Responsibilities

Table 13 outlines the roles and responsibilities for agencies that borrow funds.

Table 13: Trading Partner Roles/Responsibilities for Borrowings

Role	Agency	Responsibility
Authoritative Source	Fiscal Service	As the authoritative source for borrowings, the Fiscal Service: • Reviews principal and interest transactions initiated by the borrowing agencies. • Maintains detailed records of principal and interest transactions between Treasury and the borrowing agencies. • Accrues interest on principal outstanding. • Reports Treasury's loans receivable and capitalized interest receivable, and the related interest receivable, interest revenue, gains, and losses. • Provides the borrowing agencies with access to summary and detailed reports no later than 4 calendar days after the end of each month. • Submits balances to the Fiscal Service at the USSGL and receipt account level on a monthly basis.
	FFB	As the authoritative sources for borrowings with FFB: • Purchases obligations issued, sold, or guaranteed by an agency and monitors that fully guaranteed obligations are financed efficiently. • Records approved borrowing requests. • Maintains the detail records of the loan transactions between Treasury and other Federal agencies. • Accounts for and reports Treasury's loans receivable and related interest receivable. • Accounts for and reports gains/losses. • Submits balances to the Fiscal Service-GWA.
Trading Partner	Borrowing Agency	As the borrowing agency: • Adheres to the terms of the borrowing agreement. • Initiates borrowing, repayment, and interest transactions (as permitted by legislative authority). • Records and reports the applicable loans payable and capitalized interest payable, and the related interest payable, interest expense, gains, and losses. • Reconciles all balances with amounts reported by the Fiscal Service and/or FFB. • Submits balances to the Fiscal Service-GWA. • Documents differences with authoritative sources and submits material differences to the Fiscal Service for dispute resolution.

6.3 Business Rules for Borrowings

The following key laws and policy sources govern the accounting for and financial management of the Fiscal Service or FFB borrowing programs:

- Public Law No. 93-224, "The Federal Financing Bank Act of 1973," establishes FFB to provide for coordinated and more efficient financing of Federal and federally assisted borrowings by the public.
- Federal Credit Reform Act of 1990 improved the Federal credit program cost environment by measuring costs more accurately, improving the allocation of resources among credit programs, aligning costs with other Federal spending, and encouraging the accurate delivery of benefits.
- TFM Volume I, Part 2, Chapter 4600, "Treasury Reporting Instructions for Credit Reform Legislation," defines reporting instructions for Federal credit program agencies.
- OMB Circular No. A-11, Part 5, Section 185, "Guidelines for Treatment and Recordation of Federal Credit," provides guidelines for reporting on direct loans and loan guarantees.
- Treasury Operating Circular, "Responsibilities Relating to Non-Credit Reform Borrowing Accounts," January 2011, defines responsibilities for recording and reporting borrowings not subject to credit reform.
- SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," provides accounting standards for Federal direct loans and loan guarantees, and requires that direct loans obligated and loan guarantees committed after September 30, 1991, be accounted for on a present-value basis.
- SFFAS No. 18, "Amendments to Accounting for Direct Loans and Loan Guarantees," provides clarification regarding the reporting of subsidy costs and performance of Federal credit programs.
- SFFAS No. 19, "Technical Amendments to Accounting for Direct Loans and Loan Guarantees," amended accounting rules for direct loans and loan guarantees and clarifies the cashflow method for the Fair Credit Reporting Act (FCRA) and effective interest rates used for a cohort for direct loans.

On a quarterly basis, the Fiscal Service typically updates IFCS with the Fiscal Service and FFB balances no later than 7 business days after the end of the quarter. The borrowing agencies must then report corresponding balances in accounts that eliminate with the balances reported by the Fiscal Service and/or FFB. If account balances do not eliminate, the borrowing agency must reconcile the amounts and coordinate with the Fiscal Service and/or FFB to resolve differences. If unable to resolve the difference, the borrowing agency must initiate the dispute resolution process for material differences. For non-material differences, the agency should either post the authoritative source balance or document the rationale for the difference. The documentation for the non-material difference should be available upon the Fiscal Service request.

Borrowing agencies must account for intragovernmental borrowings from the Fiscal Service and/or FFB as follows:

- **Borrowing/Repayment:** Borrowing/repayment transactions that are posted in CARS should be reflected in the borrowing agency's loans payable or capitalized interest payable.
- **Payment/Collection:** Payment/collection transactions that are submitted in IPAC should be reflected in the borrowing agency's interest payable.
- **Accrued Interest/Other Charges:** Accrued interest and other miscellaneous fees/charges should be reflected in the borrowing agency's interest payable and interest expense.
    - Borrowing agencies governed by FCRA must estimate interest accruals based on the previous year's annual interest rate until the actual interest rate for the year becomes available in September. The interest rate calculated in September will be used to determine the actual amount of interest due to Treasury for the year.

- Borrowing agencies not governed by FCRA must accrue interest based on the interest rate as outlined in the legislation or borrowing agreement.

- **Prepayments:** Prepayments made at market value will create a gain or loss, which should be reflected in the borrowing agency's interest payable and gains or losses.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency's audited financial statements and in the Closing Package submission to the Fiscal Service.

6.3.1 Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents eliminating accounts used by the Fiscal Service and/or FFB and the borrowing agency for their associated debits/credits. For borrowings, the trading partners are defined as:

- **The Fiscal Service or FFB.** The Fiscal Service and/or FFB are the authoritative sources for borrowings, meaning that the amounts posted by the borrowing agency in the eliminating accounts for loans made by Fiscal Service or FFB must equal those balances posted by the Fiscal Service or FFB.

- **Borrowing Agency.** The borrowing agency is the Federal entity borrowing funds from the Fiscal Service and/or FFB. The borrowing agency must reconcile its balances to those balances posted by the Fiscal Service and/or FFB for the eliminating accounts.

6.3.2 Limited Use of USSGL Accounts

Table 14 outlines the USSGL accounts reserved for special use in borrowing transactions. If an agency plans to use these accounts for other than the stated purpose, it must contact the Fiscal Service. Refer to Section 2: General IGT Guidance for detailed instructions.

Table 14: Limited Use Accounts for Borrowings

1340	Interest Receivable – Not Otherwise Classified	Agencies must use this account in limited situations and must document to the Fiscal Service when offsetting against USSGL account 2140.
2140	Accrued Interest Payable – Not Otherwise Classified	Agencies must use this account in limited situations and must check with the Fiscal Service when eliminating against USSGL account 1340.
5317	Contra Revenue for Interest Revenue – Loans Receivable	Agencies must use this account in limited situations and must document with the Fiscal Service when offsetting against USSGL account 5312.
6330	Other Interest Expenses	Agencies must use this account in limited situations and must check with the Fiscal Service when eliminating against USSGL account 5310.
7190	Other Gains (Exchange)	Agencies must use this account in limited situations and must check with the Fiscal Service when eliminating against USSGL account 7290.
7290	Other Losses (Exchange)	Agencies must use this account in limited situations and must check with the Fiscal Service when eliminating against USSGL account 7190.

6.3.3 Common Errors for Borrowing Transactions

In recording IGTs for borrowings, there are some common errors agencies have made in the past. In general, data entry errors and failure to post accruals in a timely manner create differences. Table 15 contains the list of the common errors and the solutions agencies can use to correct the errors.

Table 15: Common Errors for Borrowings

Error Type	Description	Solution
Inconsistent interest calculation methods	This error could occur if a borrowing agency calculated interest amounts utilizing a different methodology than the Fiscal Service and/or FFB.	Borrowing agencies must use the Fiscal Service and/or FFB interest calculation methodology. If, the agency identifies a discrepancy in methodology or the amount calculated, the agency should notify the Fiscal Service and/or FFB.
FCRA calculations applied to non-FCRA loans	This error could occur if a borrowing agency applied FCRA interest calculation to loans that were issued before the date of FCRA enactment.	Borrowing agencies must use loan specific terms and conditions when calculating interest on pre-FCRA loans.
Cash basis of accounting used	This error could occur if a borrowing agency used the cash basis for recording its borrowing transactions.	Agencies must use the accrual basis to align with the accounting methods of the Fiscal Service and/or FFB.

6.3.4 Borrowings Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management's existing OMB Circular No. A-123, "Management's Responsibility for Internal Control," Appendix A, procedures. In addition, for borrowings with the Fiscal Service, trading partners must review and reconcile to the Fiscal Service's Monthly Account Statement (see **http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm**).

For borrowings with FFB, trading partners must review and reconcile to FFB's Monthly Account Statement (see **http://www.treasury.gov/ffb/press-releases.shtml**).

Specific reconciliations required by borrowing agencies include, but are not limited to:

For the Fiscal Service Borrowings:

- Review the Summary General Ledger Balances to confirm all balances are recorded accurately, timely, and in accordance with the loan agreement. If discrepancies exist, notify the Fiscal Service. If unable to resolve differences with the Fiscal Service, initiate the dispute resolution process.
- Review the Detail Principal and Accrued Interest Balances to confirm loans are classified accurately and to recalculate accrued interest for accuracy. If discrepancies exist, notify the Fiscal Service. If unable to resolve differences with the Fiscal Service, initiate the dispute resolution process.
- Where differences are identified, agencies must document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

For FFB Borrowings

- Review the monthly loan activity report to confirm maturity/interest/amortization were processed accurately, timely and in accordance with agency instructions. If discrepancies exist, notify FFB. If unable to resolve differences with FFB, initiate the dispute resolution process.
- Review FFB confirmations to confirm maturity/interest/amortization were processed accurately, timely and in accordance with agency instructions. If discrepancies exist, notify FFB. If unable to resolve differences with FFB, initiate the dispute resolution process
- Review FFB confirmations to reconcile interest payments made and re-calculate interest for accuracy. If discrepancies exist, notify FFB. If unable to resolve differences with FFB, initiate the dispute resolution process.
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Section 7: Department of Labor Federal Employees' Compensation Act Benefits Transactions

This section provides agencies with guidelines concerning the generation, distribution, and acceptance of annual FECA benefit bills from DOL, payment and collection of these bills, and trading partner reconciliation.

FECA provides Federal employees injured in the performance of duty with workers' compensation benefits, which includes wage-loss benefits for total or partial disability, monetary benefits for permanent loss of use of limb, medical benefits, and vocational rehabilitation. The Act also provides survivor benefits to eligible dependents if the injury causes the employee's death. FECA is administered by the Office of Workers' Compensation Programs, which adjudicates claims for benefits, manages ongoing cases, and pays medical expenses and compensation benefits to injured workers and survivors.

The DOL FECA benefit program process involves the generation and transmission of an annual bill to agencies, agency receipt and acceptance of the bill, payment and collection of the bill, and trading partner reconciliation. DOL performs the following key tasks on a quarterly basis:

- Generation of quarterly accrual information provided to each agency and posted on the DOL Web site;
- Distribution of accrual information to the Fiscal Service for upload into IFCS;
- Generation of the DOL adjusted trial balance provided to the Fiscal Service for uploading into IFCS;
- Maintenance of detailed FECA charges incurred at the employee level.

The Office of Workers' Compensation Programs uses the Integrated Federal Employees' Compensation System to accumulate benefit-related costs by agency. Before August 15 of each fiscal year, DOL generates and submits an annual chargeback bill to each agency. The chargeback bill requests reimbursement from each agency for the benefits that DOL paid for the preceding period (July 1 through June 30).

For agencies with no-year or nonappropriated funding and using a non-IPAC method of payment, payments are due by October 15 in the year the chargeback bill is received. DOL collects payments from nonappropriated agencies on October 15 via IPAC.

The process model for IGT DOL FECA benefits is described in the following subsections.

7.1 Transaction Types and Trading Partner

FECA transactions with the DOL include two different types of transactions: benefits receivable/payable and benefits expenses/revenues. Regardless of transaction type, the trading partner for FECA transactions posted by agencies is always DOL. Each transaction type is described below.

7.1.1 Benefits Receivables/Payables

This transaction type includes earned benefit accounts receivable recorded by DOL but not yet paid by the agency. DOL submits the benefit revenue and receivable balances by agency to the Fiscal Service for upload into IFCS each quarter. The employer agency records an accrued benefit payable and reconciles the balance with the associated DOL benefit receivable balance.

7.1.2 Benefits Expenses/Revenues

The benefits revenue balance reflects reimbursements collected from agencies, reimbursements not billed by DOL but due from agencies, and reimbursements billed but uncollected. Employer agencies reconcile with DOL to confirm that their benefits revenue balances agree materially with DOL as the authoritative source. DOL records the benefit revenue while the receiving agency records the benefit expense, and the two figures should offset to avoid IGT differences.

7.2 Roles and Responsibilities

Table 16 outlines the roles and responsibilities for agencies receiving DOL FECA benefits.

Table 16: Trading Partner Roles/Responsibilities for DOL FECA

Role	Agency	Responsibility
Authoritative Source	DOL	As the authoritative source for FECA benefit transactions, DOL: • Generates the annual FECA bill detailing the charges and records the receivable; • Records the collection of FECA receivables; • Submits balances to the Fiscal Service-GWA. On a quarterly basis DOL performs the following tasks: • Generation of quarterly accrual information that is provided to each agency and posted on the DOL Web site; • Distribution of accrual information to the Fiscal Service in Excel format for upload into IFCS; • Generation of the DOL adjusted trial balance that it provides to the Fiscal Service for uploading into IFCS; • Generation of detailed FECA charges by employee incurred.
Trading Partner	Employer Agency	• Reviews and accepts the annual DOL FECA bill and records the FECA payable. • Pays DOL via IPAC for the benefit-related expenses that DOL pays on behalf of the agencies' employees. Reimbursement is made annually through the DOL chargeback process. • Submits balances to the Fiscal Service-GWA. • Accounts for, reports, and reconciles FECA benefit transactions with DOL. • Documents differences with authoritative sources and submits material differences to the Fiscal Service for dispute resolution.

7.3 Business Rules for DOL FECA

The following policy sources govern the accounting for and financial management of the DOL FECA environment:

- SFFAS No. 5, "Accounting for Liabilities of the Federal Government," requires agencies to account for FECA expenses as other postemployment benefits.
- SFFAS No. 7, "Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting," establishes FECA program transactions as intragovernmental.
- Division of Federal Employees' Compensation Procedure Manual provides detailed guidance for the DOL FECA claims, payment, and reconciliation processes.
- FECA Program Memorandum No. 22 determines the chargeback reporting period as July 1 through June 30.

Employer agencies must record and report balances in eliminating accounts that equal those balances reported by DOL. If account balances do not equal those reported by DOL, the agency must reconcile the differences with DOL or must request the Fiscal Service dispute resolution if it does not adjust its balances.

DOL and its trading partners must process intragovernmental FECA benefits activity as follows:

- **Quarterly Estimates.** DOL must provide the Fiscal Service quarterly estimates for unbilled FECA current liabilities and billed but unpaid current liabilities by trading partner for input into IFCS. DOL must provide the data by close of business 6 calendar days after the end of each quarter. IFCS opens on the seventh calendar day after the end of each quarter.

- **Reconciliation.** Trading partners must reconcile billed but unpaid current liabilities with DOL in IFCS, and they must include the confirmed amounts in their trial balance and financial statements. They also must include the unbilled estimates of current liabilities as identified by DOL in the agency's trial balance and financial statements. To facilitate reconciliation of billed but unpaid current liabilities, DOL must make available to trading partners the details concerning FECA current liabilities that have been billed to the trading partners and the details of any payments received from the trading partners. If the existing level/hierarchy of FECA reporting is insufficient, trading partners should work with DOL to define the appropriate reporting detail (for example, bureau level).

Annually, during the month of September, the DOL CFO sends a memorandum (with attachments) to the CFOs of the executive branch departments and agencies that transmit the unaudited estimated FECA actuarial liability for the fiscal year ending September 30. For comparative purposes, the amounts for the preceding fiscal year also are presented. In addition, DOL's Office of the Inspector General (OIG) issues the results of its audit of the Federal Workers' Compensation liability during the month of October for the preceding fiscal year ending September 30. The audit report contains a schedule of actuarial liability by agency. Agencies must record the FECA actuarial liability and changes in FECA actuarial liability in USSGL accounts 2650N, "Actuarial FECA Liability," and 7600N, "Changes in Actuarial Liability" respectively. DOL does not have corresponding accounts for agency accounts 2650N and 7600N. These amounts are considered non-Federal because they represent the actuarial present value of future FECA benefits to be paid to Federal employees or their beneficiaries.

The liability amounts (including accruals) for the fiscal year ended September 30 will be available in IFCS during October. Agencies should provide the balances in the following intragovernmental USSGL accounts in IFCS:

- 6400F, "Benefit Expense";
- 6850F, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)";
- 2225F, "Unfunded FECA Liability";
- 2215F, "Other Post-Employment Benefits Due and Payable."

For the USSGL accounts above, it is critical that only those balances associated with FECA be reported in IFCS using DOL's trading partner agency identifier. Agencies should exclude amounts relating to unemployment compensation. Unless an agency has no-year budget authority, it will not be able to repay DOL for FECA benefit expenses until a congressional appropriation has been passed for this specific purpose. Agencies that pay from annual appropriations, upon receipt of the annual bill, should submit the billed amount in their budget request. In these instances, agencies will record an unfunded FECA liability and expense when the annual chargeback report is received from DOL for FECA charges incurred on behalf of agencies during the preceding July 1 through June 30. During the next fiscal year, when agencies receive a congressional appropriation for the FECA charges, agencies will reclassify these *unfunded* liabilities into *funded* liabilities. Non-IPAC, appropriated agencies are expected to submit payments within 1 month of receiving the appropriation for that fiscal year. DOL collects payments from IPAC for appropriated agencies

approximately 1 month after the President has signed all the appropriations. Federal agencies with no-year appropriations should record a *funded* liability upon receipt of the DOL chargeback report.

By August 15, DOL will generate an annual bill detailing FECA charges and expenses incurred from the previous July 1 through June 30 period, and will record these receivables in the General Ledger. DOL records the collection of the FECA receivable in the General Ledger.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency's audited financial statements and in the Closing Package submission to the Fiscal Service.

7.3.1 Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the eliminating accounts used by DOL and the agency that provides FECA benefits. For DOL FECA, the trading partners are defined as:

- **Department of Labor.** DOL is the authoritative source, meaning that the amounts posted by the employer agency in the eliminating accounts must equal those balances posted by DOL.
- **Employer Agency.** This is the agency that is providing its own employees with FECA benefits. Balances posted by this agency in the eliminating accounts must equal those balances posted by DOL.

7.3.2 Common Errors for DOL FECA Transactions

In recording IGTs for DOL FECA, there are some common errors agencies have made in the past. In general, data entry errors and failure to post accruals in a timely manner create differences. Table 17 contains common errors and the solutions agencies can use to correct them.

Table 17: Common Errors for DOL FECA

Error Type	Description	Solution
Accrual Calculation Difference	Some DOL trading partners perform their own accrual calculations that result in balances that do not reconcile.	Agencies must use DOL accruals since DOL is the authoritative source
FECA Bill Adjustments	DOL trading partners that identify discrepancies (for example, improperly assigned employees) in the FECA bill may make adjustments to IGT reporting prior to notifying DOL.	Agencies must notify DOL of any discrepancies noted and must work with DOL to make the required adjustments to the chargeback bill.

7.3.3 DOL FECA Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management's existing OMB Circular No. A-123, "Management's Responsibility for Internal Control," Appendix A, procedures. In addition, trading partners must review and reconcile to DOL's chargeback bill (see **http://www.dol.gov/ocfo/publications.html**). If the existing level/hierarchy of FECA reporting is insufficient, trading partners should work with DOL to define the appropriate reporting detail (for example, bureau level). Specific reconciliations include, but are not limited to:

- Review chargeback billings to confirm that employees are correctly assigned to the appropriate department/agency.
- Review chargeback billings to confirm that the amounts charged for compensation costs appear reasonable for the injured employee's compensation and the date of injury.
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Section 8: Office of Personnel Management (OPM) Employees Benefits Transactions

This section provides agencies with guidelines for the accounting and reporting of intragovernmental employee benefit transactions with OPM.

OPM, on behalf of Federal agencies, manages the employee benefit programs that provide retirement, health benefits, and life insurance to Federal employees. Federal payroll providers withhold contributions for these programs and submit withholdings and contributions data to OPM using the SF 2812, Journal Voucher and Report of Withholdings and Contributions for Health Benefits, Life Insurance and Retirement. SF 2812 data is submitted via the Retirement and Insurance Transfer System (RITS), an IPAC subsystem. The process includes OPM's calculation and distribution of accrual amounts, the agency's calculation and recognition of accrued revenue/receivables, and reconciliation of trading partner transactions and balances.

The process model for IGT OPM employee benefits is described in the following subsections.

8.1 Transaction Types and Trading Partner

There are three types of benefit transactions with OPM: retirement benefits, health benefits, and life insurance. Federal agencies with employees covered by the OPM retirement, health benefits, and life insurance programs are governed by this section. In addition, the requirements of this section pertain to the Federal payroll providers that provide payroll services to agencies under cross-servicing arrangements.

8.1.1 Retirement Programs

OPM administers a retirement program that includes two components of defined benefits: the Civil Service Retirement System (CSRS) and the Federal Employees' Retirement System (FERS). The CSRS is a stand-alone plan covering most Federal employees hired before 1984 and is closed to new members. Using Social Security as a base, FERS provides a defined benefit and a Thrift Savings Plan to employees who first entered a covered position on or after January 1, 1984. OPM administers the defined benefit portion of FERS. Because the cost to the Federal Government to provide a future retirement benefit to most employees is higher than the combined employer and employee contributions, SFFAS No. 5 requires that agencies recognize an imputed cost from OPM. Imputed costs reflect the amount by which the cost to the Federal Government of an employee benefit exceeds the amount contributed by employees and their employers.

8.1.2 Health Benefits Program

The Federal Employees Health Benefits Program provides health benefits for covered employees. It is contributory, with the cost shared by the covered employee and his/her employer. Since there is no provision in law to cover the cost of providing health benefits to current employees after they retire, SFFAS No. 5 requires agencies to recognize an imputed cost for these amounts.

8.1.3 Life Insurance Program

The Federal Employees Group Life Insurance is contributory, with the full cost of premiums for basic coverage shared by the covered employee and his/her employer. Based upon a formula in law, employees contribute approximately two-thirds of the cost of premiums, with the agency contributing the remainder. Since there is no provision in law to cover the cost of providing life insurance benefits to current employees after they retire, SFFAS No. 5 requires employing agencies to recognize an imputed cost for these amounts.

8.2 Roles and Responsibilities

Table 18 outlines the roles and responsibilities for agencies receiving OPM Federal employee benefits.

Table 18: Trading Partner Roles/Responsibilities for OPM Benefits

Role	Agency	Responsibility
Authoritative Source	Office of Personnel Management	As the authoritative source, OPM: • Accounts for and reports employee benefit transactions; • Receives SF 2812 data through IPAC transactions from payroll providers via RITS; • Accounts for, reports, and reconciles employee benefit transactions with OPM; • Submits balances to the Fiscal Service-GWA.
Trading Partner	Employer Agency	• Receives IPAC transactions from RITS; • Accounts for and reconciles employee benefit transactions with OPM; • Documents differences with authoritative sources and submits material differences to the Fiscal Service for dispute resolution, as appropriate.

8.3 Business Rules for OPM Federal Employee Benefits

The following key policy sources govern the accounting for and financial management of OPM's employee benefit programs:

- SFFAS No. 4, *"Managerial Cost Accounting Concepts and Standards for the Federal Government,"* requires recognition of the full cost of employee benefits.
- SFFAS No. 5, "*Accounting for Liabilities of the Federal Government,"* requires that OPM provide cost factors to employing agencies to calculate their imputed costs and financing sources relating to the retirement, health benefits, and life insurance programs.
- SFFAS No. 7, *"Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting,"* establishes that employer, but not employee contributions to the retirement, health benefits, and life insurance programs are intragovernmental.
- SFFAS No. 30, "*Inter-Entity Cost Implementation,*" amends SFFAS No. 4 and provides implementation guidance on recognizing an entity's full cost of goods and services.
- SFFAS No. 33, "*Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates,*" provides guidance for actuarial assumptions for the benefit programs.
- TFM, Volume 1, Part 3, Chapter 3000, "*Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement,*" establishes the requirements agencies must follow in reporting employee benefit program information to OPM.
- Benefits Administration Letter 03-309, dated September 15, 2003, provides detailed instructions for the computation and accounting for OPM imputed costs (see **http://www.opm.gov/retire/pubs/bals/index.asp**).

Employer agencies must report balances in eliminating accounts that equal those balances reported by OPM. If account balances do not equal those reported by OPM, the employer agency must reconcile the amounts or must request the Fiscal Service dispute resolution if it does not adjust its balances.

OPM employment benefits are classified into three distinct transaction types:

- **Cash Employer Contributions.** Payroll providers, on behalf of their client agencies, submit employer and employee contribution data to OPM via RITS. RITS initiates the OPM benefits (cash) process. The information from the payroll providers is due to OPM no later than the date on which the covered employees are paid. RITS automatically generates an IPAC transaction to transfer funds from the agency to OPM.

  OPM downloads contribution information from RITS, which updates its general ledger for employer contribution revenue (OPM has separate revenue accounts for the retirement, health benefits and life insurance programs). Agencies use the data transmitted to OPM by the payroll providers via RITS to update their general ledgers for employer contributions expense.

- **Accrued Employer Contributions.** Federal pay periods often straddle accounting periods. For instance, a pay period may begin in March and end in April. When this occurs, OPM and the agencies must record accrued employer contributions for the period. OPM applies an accrual factor to the pay period that begins in the current accounting period and ends in the subsequent accounting period to compute the accrued amount of employer contributions. OPM posts the accrual as an estimate of the amount of employer contributions it will receive by benefit program for the payroll period. To avoid IGT imbalances, both OPM and the trading partner must record the same accrued balances.

  Data is submitted to the Fiscal Service for upload into IFCS by the seventh business day after the end of the quarter. After data is submitted, OPM generates the accrual report and emails the report and accrual methodology to all agencies with employee benefit balances. Using this data, OPM also records its accrued revenue and associated receivable in its general ledger. Accrued revenue is recorded separately from collected revenue so that each can be separately reconciled. Agencies use the OPM accrual and methodology to post accrued expenses and payables. The agencies then reconcile their balances to those reported in IFCS.

- **Imputed Costs.** As mentioned before, imputed costs reflect the amount by which the cost to the Government of an employee benefit exceeds the amount contributed by employees and their employers. OPM will post to its Web site the amount agencies must record and report to the Fiscal Service as an imputed cost and imputed financing source.

  The imputed costs process is initiated by OPM's quarterly calculation and distribution of imputed cost factors to employing agencies. Based on the cost factors and accompanying guidelines, agencies must record a charge to imputed costs and an equal credit to imputed financing sources, using their agency identifier for both. These transactions only appear in the agency's general ledger, and OPM does not record an imputed cost transaction.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency's audited financial statements and in the Closing Package submission to the Fiscal Service.

8.3.1 Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the eliminating accounts used by OPM and the agency that provides employment benefits administered by OPM. For OPM benefits, the trading partners are defined as:

- **Office of Personnel Management.** OPM is the authoritative source, meaning that the amounts posted by the employer agency in the eliminating accounts must equal those balances posted by OPM.

- **Employer Agency.** This is the agency whose employees are covered by the retirement, health benefits, and life insurance programs administered by OPM. Employer contribution balances posted by this agency in the reciprocal eliminating accounts must equal those balances posted by OPM.

8.3.2 Common Errors for OPM Benefit Transactions

In recording IGTs for OPM benefits, there are some common errors agencies have made in the past. In general, agency failure to calculate and post accruals and imputed costs in a timely manner creates differences. Table 19 contains common errors and the solutions agencies can use to correct them.

Table 19: Common Errors for OPM Benefit Transactions

Error Type	Description	Solution
Compliance by Independent Agencies	Some independent agencies are not familiar with the reporting requirements and do not report their balances.	Independent agencies need to attend the Fiscal Service training to learn about reporting requirements.
Differing Accrual Methodologies	Some agencies use different methodologies for calculating the quarterly employee benefit accrual.	Agencies should use the balances and methodology used by OPM for employee benefit accruals. If the agency identifies a discrepancy in the calculation methodology or balance, the agency should reconcile with OPM.
Using cash basis of accounting	Some agencies do not accrue employee benefit expenses and instead report actual cash balances	Agencies must report the accrual provided by OPM. If the agency identifies a discrepancy in the calculation methodology or balance, the agency should reconcile with OPM.

8.3.3 OPM Benefit Reconciliation Procedures

In addition to the IGT wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management's existing OMB Circular No. A-123, "Management's Responsibility for Internal Control," Appendix A, procedures. In addition, specific reconciliations include, but are not limited to:

- Review OPM accruals to ensure they were processed in accordance with agency pay period cutoff procedures. If not, notify OPM. If unable to reconcile, initiate the dispute resolution process.
- Review IFCS for OPM balances by USSGL account for both cash and accrued expenses, available on the seventh business day after the end of the quarter for review and reconciliation.
- Where differences are identified, document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Section 9: Buy/Sell Transactions

This section provides agencies with guidance concerning reimbursable activity between trading partners, otherwise referred to as buy/sell activity.

The buy/sell IGT category consists of exchange transactions related to goods and services procured and the associated business events with impacts to assets, revenue, liabilities, expenses, and deferred credits. These processes and activities should be managed through a written buy/sell agreement that defines the terms, conditions, and compensation for the exchange. For purposes of these business rules, the receiving agency is the buyer and the providing agency is the seller.

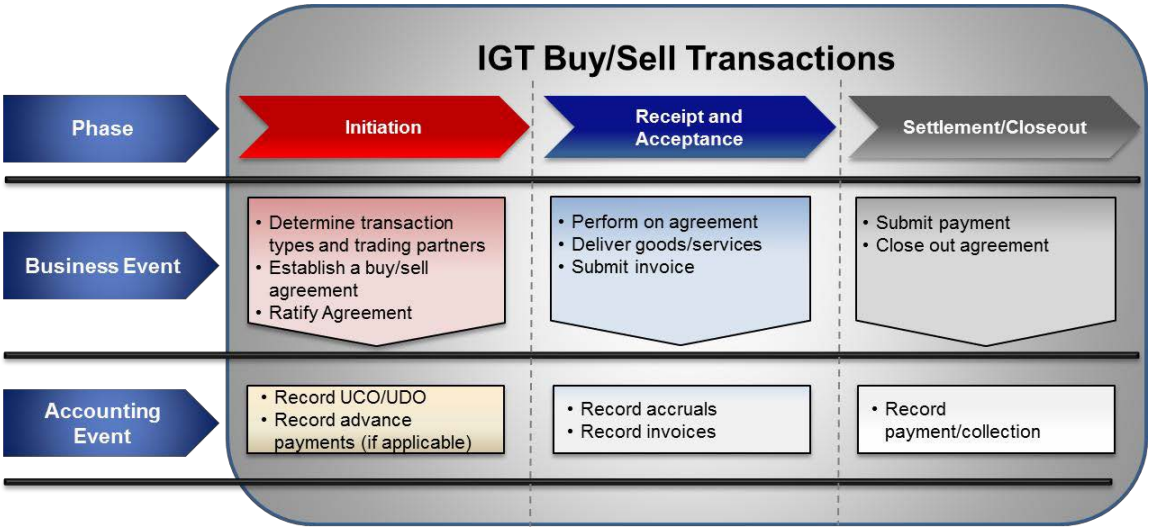
Intragovernmental buy/sell transactions involve two key functions that generate information about the agreement: acquisition management and financial management. The acquisition function relates to the type of buy/sell activity and the specific terms and conditions of the acquisition. During acquisition, trading partners establish the timeline for delivery and the payment schedule. The financial function of an agreement tracks key business activities that initiate accounting events throughout the life of the agreement. The financial function includes order placement, the capture of work in progress activity for the accrual of costs incurred but not yet invoiced, as well as invoice and payment for the goods and/or services.

The accurate reporting of buy/sell balances and proper elimination of buy/sell activity between trading partners are predicated on accurate and timely communication of accounting events. Trading partners must follow the business rules to avoid the misstatement of financial balances that occurs when trading partners fail to properly record IGT activity. The process model for IGT buy/sell transactions is described in the following subsection.

9.1 Buy/Sell Process Model and Phases

The buy/sell process model is defined by three distinct phases of activity: initiation; receipt and acceptance; and settlement/closeout. Each phase is characterized by specific accounting events and is governed by a particular set of business rules to guide the decision making process throughout the buy/sell lifecycle, as displayed in Figure 4.

Figure 4: Buy/Sell Transactions



From the inception of a buy/sell transaction, trading partners must communicate with each other to ensure proper account postings and eliminations. The objective of effective communication for all buy/sell transactions is to promote consistent accounting treatment of each transaction by both trading partners and to resolve inconsistencies effectively and efficiently.

9.1.1 Minimum Accounting Data Elements (MADE)

When agencies develop agreements with their trading partners, the document(s) must contain a set of MADEs that trigger accounting events related to certain business activities of the order. These key data elements collectively support the appropriate accounting of IGT buy/sell business events from initiation through settlement and facilitate reconciliation. Some of the MADEs may not need to be recorded in agency financial systems, but will be used to facilitate communication and understanding necessary for both trading partners to record and reconcile IGTs accurately. Attachment (3) contains a crosswalk, which maps MADEs that drive accounting events to the impacted USSGL accounts and identifies MADEs that serve to facilitate reconciliation. Attachment (4) contains a detailed description of each MADE.

When effectively communicated, MADEs become the foundation of the IGT buy/sell process model. MADEs are designed to capture data necessary to facilitate consistent recording, receipt, and acceptance of goods and services; movement of funds between trading partners; an effective reconciliation process; and audit traceability.

The majority of MADEs are included in the standard interagency agreement (IAA) form, as well as in most existing agency-specific agreement forms, except for the following:

- Order POC;
- Buy/Sell Transaction Type;
- Capitalized/Noncapitalized Indicator;
- Accrual/WIP Amount;
- Delivery Status;
- Delivery Amount;
- Collected Amount.

To facilitate agency capture of MADEs information, agencies may use the MADEs form in Attachment (5) and available electronically at **http://www.fms.treas.gov/ipac/index.html**.

Note: Communication of MADEs between trading partners is required for new agreements over $1 million starting in fiscal 2013. Agencies must develop a common understanding and agreement on the accounting before the agreement is signed.

9.1.2 Initiation Phase

The initiation phase revolves around the establishment of an agreement and other activities that occur before the commencement of any work. The IGT buy/sell process for reimbursable begins with the buyer's identification of a bona fide requirement for the procurement of goods/services made through a request to the seller.

9.1.2.1 Establish a Buy/Sell Agreement

Once the seller acknowledges the buyer's request for goods/services, both trading partners engage in communication to negotiate the terms and conditions of the agreement order. The objective of this negotiation period is for trading partners to concur on and document the terms and conditions of the agreement order before performing work. Buy/sell activity is typically managed through a written buy/sell agreement that defines the terms, conditions, and compensation for the exchange. The seller prepares and maintains the agreement to track work in progress, delivery, and collection activities. To document the agreement, trading partners may use the recommended standard IAA form (available at **http://www.fms.treas.gov/finstandard/forms.html**), a Memorandum of Understanding/Agreement (MOU/MOA) form, or agency-specific forms/systems.

If an agency's existing agreement form does not include the MADEs, the seller may use the MADE form to supplement its written agreement. The seller assigns a unique identifier to the agreement, which both trading partners agree to use as a point of reference for all transactions associated with the agreement. Trading partners must negotiate and agree to all MADEs, except for the delivery status, delivery amount, and collected amount, during the initiation phase. All agencies must designate an order POC and must provide the POC's name, phone number, and email address. The POC must have Contract Officer's Technical Representative (COTR) authority or equivalent. At initiation of the order, the seller must communicate its unique identifier, which will serve as the single point of reference for the order(s).

9.1.2.2 Ratify the Agreement

The seller signs and transmits the agreement to the buyer for review and approval, along with the MADEs (agencies may use the MADE form or include the information in their own documentation). Once the agreement is signed, the MADEs serve as a communication tool through each buy/sell phase and the primary source to assist trading partners in the timely recording of accurate accrual amounts. If an advance is indicated in the agreement, the buyer submits an advance payment via IPAC to the seller, referencing the unique identifier. It records the prepayment as an asset, and the seller records the deferred revenue as a liability.

9.1.3 Receipt and Acceptance Phase

The receipt and acceptance phase revolves around the delivery/receipt of goods/services and the associated work in progress activities.

As the seller performs the work necessary to deliver the agreed-upon goods/services, the seller will report the accrual amount to the buyer, at a minimum, on a quarterly basis. As an option, the seller may use the zero-dollar transaction fields in IPAC to communicate the accrual amount. Both trading partners should refer to the MADEs for the accrual amount, advance, and capitalization to guide consistent and proper recording of the applicable accruals in their respective general ledgers. Upon receipt of the goods/services, the buyer performs receipt and acceptance procedures to accept or reject the goods/services and communicates the results to the seller. Once receipt and acceptance is confirmed, the seller adjusts the delivery status MADE to reflect a partial or final delivered order, updates the delivery status amount based on the invoice, and includes the seller's unique identifier on the invoice. The seller submits an invoice to the buyer according to the billing MADE and records the invoiced amount in the receivables account. The buyer records the billed amount in the payables account. For advances, once the order is filled, the seller recognizes revenue and liquidates the deferred revenue. The buyer reduces the prepayment and records an expense after receipt and acceptance.

9.1.4 Settlement/Closeout Phase

The settlement/closeout phase includes the payment and collection activities as well as the closeout of the agreement.

At settlement, the seller initiates the collection process through IPAC and includes the seller's unique identifier on the IPAC transaction. The buyer accepts the IPAC transaction and issues the payment according to the payment terms agreed upon in the MADEs. For each collection, the seller updates the MADEs with the collected amount to reflect account balances to date. Treasury has established an IPAC cutoff date that requires all IPAC transactions to occur no less than 3 business days before the close of the quarter.

As the agreement approaches its end date, the buyer and seller must monitor each order included in the agreement. During closeout, the seller identifies agreements and orders that are approaching an end date and checks the status with the buyer to confirm that they are ready for closeout. The buyer reviews the order status and performs procedures to close out and deobligate the order. Additionally, the seller determines if any third-party supporting contracts are open that need to be deobligated and closed. The seller verifies that all final costs have been determined based on the agreed-upon amounts in the agreement.

9.2 Transaction Types and Trading Partner

The buyer determines the buy/sell transaction type and a trading partner to serve as the providing agency. There are two primary types of buy/sell IGTs: services provided and goods sold or leased. An order request also may be mixed to include both goods and services. Each transaction type possesses unique accounting and reporting characteristics. The recognition of a particular transaction type further aids trading partners in capturing IGT buy/sell activity in the appropriate accounts.

Each buy/sell transaction type can be supported through the assisted acquisition process. Assisted acquisition is the term used to describe the process by which the buyer uses the contracts and/or contracting services/vehicles of the seller to obtain goods and services from a third-party provider that typically is a non-Federal entity. In the process, the seller performs acquisition activities on a buyer's behalf, such as awarding and administering a contract, task order, or delivery order. As the non-Federal vendor performs on the contract agreement, the seller incurs costs, including administration fees, and bills the buyer for reimbursement. The following subsections provide a description for each transaction type.

9.2.1 Services Provided

A service refers to the performance of work or tasks provided by the seller on behalf of the buyer. For reimbursables, the seller incurs costs to provide services and bills the buyer. Revenue is earned from the sale of services provided.

9.2.2 Goods Sold or Leased

As defined in this Guide, a good is a tangible product sold or leased (as an operating lease) where the seller manufactures, distributes, or owns the goods that are sold or leased to the buyer. Revenue is earned from the sale of any purchased or finished goods and processes for sale or use. Revenue also is earned for work in progress on an accrual basis. Goods are further categorized into the following groups:

- **Inventory and Plant, Property, and Equipment (PP&E).** Inventory and PP&E are assets, as they have the ability to generate future revenue. Although both act as assets, reporting varies.
    - *Inventory and Related Property*. Inventories are tangible property, other than long-term fixed assets. As an asset, inventory is reported at the amount paid to obtain the asset not its selling price. The asset is expensed as “cost of goods sold” as inventory is sold.
    - *PP&E.* PP&E are long-term, or fixed, tangible assets that have an estimated useful life of 2 or more years, are not intended for sale in the ordinary course of business, and are intended to be used or available for use by the agency.[4] Accounting for PP&E involves the depreciation of the cost of the asset over its useful life. Depreciation is a noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time and must be replaced after their useful life ends.

      Capitalization thresholds affect whether the costs of acquiring PP&E are capitalized or expensed. Depending on an agency’s established threshold, an asset may be expensed in its entirety at the date of acquisition or the cost of the asset may be depreciated over its useful life.
- **Goods Other Than Inventory and PP&E.** Goods, other than inventory and PP&E, are expensed when purchased by the buyer.
- **Operating Lease.** An operating lease is a lease agreement that allows the use of an asset for a limited contract period in exchange for regular rental payments. With operating leases, the buyer, or lessee, does not assume the risk of ownership of the asset, which is retained by the seller, or lessor. At the end of the lease period, the lessee returns the property to the lessor. Since the lessee does not assume the risk of ownership, the lease expense is treated as an operating expense in the income statement and the lease does not affect the balance sheet.

[4] SFFAS No. 6, “Accounting for Property, Plant, and Equipment”

- **Capital Lease.** A capital lease is a lease agreement that transfers substantially all the benefits and risks of ownership to the lessee. Consequently, the lease, when signed, is recognized both as an asset and as a liability (for the lease payments) on the balance sheet. To be considered a capital lease, the lease must meet one or more of the following criteria[4]:
    - The lease transfers ownership of the property to the lessee by the end of the lease term.
    - The lease contains an option to purchase the leased property at a bargain price.
    - The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.
    - The present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

9.3 Roles and Responsibilities

Trading partner roles and responsibilities within this IGT subcategory appear in Table 20. Trading partners define roles and responsibilities at the initiation for each phase through the life of an agreement.

Table 20: Key Stakeholders for Buy/Sell

Role	Agency	Responsibility
Providing Agency	Seller	• Confirms MADEs with buyer during negotiations for agreement orders; • Reports MADEs established at initiation and updated throughout the life of agreement to buyer on a recurring basis (for example, quarterly); • Tracks and accounts for work in progress and services performed to date and reports accrual amount to buyer on a quarterly basis; • Tracks collections and confirms collected amounts with buyer; • Documents differences with trading partners and, if material, submits to the Fiscal Service for dispute resolution, as appropriate.
Receiving Agency	Buyer	• Confirms MADEs with seller during negotiations for agreement orders; • Submits request for goods/services; • Confirms receipt and accounts for goods/services accepted; • Initiates IPAC transactions for payment and collection and submits payment to seller (this is recommended rather than having the seller pull the money); • Documents differences with trading partners and, if material, submits to the Fiscal Service for dispute resolution, as appropriate.

9.4 Business Rules for Buy/Sell

The following key laws and policy sources govern the financial management of buy/sell activity:

- SFFAS No. 3, *"Accounting for Inventory and Related Property,"* establishes accounting standards that apply to several types of tangible property, other than long-term fixed assets, held by Federal Government agencies.
- SFFAS No. 4, "*Managerial Cost Accounting Concepts and Standards for the Federal Government,*" requires the recognition of the full cost of goods and services.

- SFFAS No. 5, "*Accounting for Liabilities of the Federal Government,*" requires the recognition of a liability when the buyer receives goods or services in return for payment to the seller.
- SFFAS No. 6, "*Accounting for Property, Plant, and Equipment,*" establishes accounting standards for federally owned PP&E, deferred maintenance, and cleanup costs.
- SFFAS No. 7, "*Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting,*" establishes accounting standards for recognizing exchange revenue at the time an agency provides goods or services to the another agency.
- Title 31 U.S.C. § 1501, "*Documentary Evidence Requirement for Government Obligations,*" requires that an amount be recorded as an obligation of the U.S. Government only when supported by documentary evidence of a binding agreement between an agency. The binding agreement must be in writing, in a way and form for a purpose authorized by law and must be executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided.
- Title 31 U.S.C. §1535, "*Agency Agreements,*" allows one Federal agency to provide goods or services to other Federal agencies or major organizational units within an agency.
- Title 31 U.S.C. §3324, "*Advances,*" prohibits the use of advance payments unless authorized under specific statutory authority.
- OMB Circular No. A-11, Section 20.13, "*What do I need to know about reimbursable work?*", permits the use of advances or reimbursements in exchange for providing goods and services between Federal agencies according to laws that establish revolving funds, provisions in appropriations or substantive laws that allow agencies to use the amounts they collect, or the Economy Act (31 U.S.C. §1535).
- Federal Acquisition Regulation (FAR) Vol. I, Subpart 4.6*, "Contract Reporting,*" requires agencies to report all procurement actions that exceed the micro-purchase threshold (currently $3,000) and modifications to those transactions regardless of dollar value, to the Federal Procurement Data System – Next Generation.
- FAR Vol. I, Subpart 17.5*, "Interagency Acquisitions Under the Economy Act,*" establishes the Economy Act as the prevailing law for interagency agreements to provide goods and services when more specific statutory authority does not exist.
- Office of Federal Procurement Policy, "*Interagency Acquisitions Guidance,"* defines interagency acquisition types and agreement structure.
- Financial Management Line of Business (FMLoB), "*Reimbursables Management Standard Business Processes v 1.2,"* puts forth best practices for administering and managing interagency buy/sell transactions.

The following subsections define the business rules and policies governing the accounting and reporting of IGT buy/sell activities according to each buy/sell phase. These business rules focus on the accounting of buy/sell IGTs, not the procurement or payment processes. Trading partners should refer to the FMLoB, "*Standard Business Processes for Reimbursable Management, Receivables Management, and Payment Management*," for detailed guidance on procurement or payment processes. Trading partners must reconcile receivables and payables, advances to and advances from, and revenue and expenses for all reimbursable accounts and must report balances to the Fiscal Service.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency's audited financial statements and in the Closing Package submission to the Fiscal Service.

9.4.1 Business Rules for Initiation

The buyer initiates the buy/sell process with identification of a bona fide need for an exchange of goods and/or services. The *bona fide need rule*[5] is one of the fundamental principles of appropriations law. A fiscal year appropriation may be obligated only to meet a legitimate or bona fide need arising in, or in some cases before but continuing to exist in, the fiscal year for which the appropriation was made. The following paragraphs include business rules for the initiation phase.

Establishment of an Agreement: Trading partners are authorized to engage in buy/sell activity according to the Economy Act (Title 31 U.S.C. §1535) or non-Economy Act authorities, such as intragovernmental revolving funds. The terms and conditions of an agreement must be documented, negotiated, and signed by both trading partners.

- Trading partners may use the recommended standard IAA, MOU, or agency-specific forms/systems to record the specifications of an agreement. The recommended standard IAA is available at **http://www.fms.treas.gov/finstandard/forms.html**.
- Trading partners must each cite the appropriate authority in the agreement.

MADE Reporting Requirements: Starting in fiscal 2013, trading partners must communicate MADEs for all new agreements over $1 million as follows:

- The seller should prepare documentation that includes the MADEs to supplement the written agreement.
- The seller should report the following MADEs to the buyer once an order has been signed:
  - Seller Unique Identifier;
  - Order POC;
  - Agreement Period;
  - Order Period;
  - Agreement Action;
  - Order Action;
  - Agreement Amount;
  - Order Amount;
  - Buy/Sell Transaction Type;
  - Advance/Nonadvance Indicator;
  - Capitalized/Noncapitalized Indicator; and
  - TAS.

Assisted Acquisition: Trading partners must follow the same business rules as applied to transactions for goods and services when accounting for administration fees associated with assisted acquisition services. If the order requires assisted acquisition support, one of the following circumstances must apply:

- The order will be made appropriately under an existing contract of the seller entered into before placement of the order, to meet the requirements of the seller for the same or similar goods or services;
- The seller has capabilities or expertise to enter into a contract for such goods or services that are not available within the seller agency; or
- The seller is specifically authorized by law or regulation to purchase such goods or services on behalf of other agencies.

Order Acceptance: Work is authorized once both trading partners have signed the agreement. The seller operates at risk without a signed agreement. For an accepted order, the seller must record an unfilled customer order and the buyer must record an undelivered order in their respective general ledgers.

[5] Government Accountability Office Red Book, Vol. I [underlying statute in U.S.C. §1502(a)]

Advance Payments/Collections: Generally, advance payments are prohibited by law,[6] unless permitted or required by an agency-specific statutory authority. Whether required by the buyer or seller, trading partners must cite their specific authorities in the agreement. Advances should be limited in usage and requested only when a business need exists for an advance in order for the seller to execute an order. If allowed, trading partners must account for advances, as follows:

- Advance payments may not be expensed; revenue should not be recognized until costs are incurred from providing goods and/or services.
- Advance payments should not be used to facilitate positive cashflow for an agency. Agencies should ensure regular billings and collection activities support positive cashflow.
- The buyer must record the advance payment as an asset (that is, USSGL account 1410, "Advances and Prepayments"). The seller must record the advance payment as a liability (that is, USSGL account 2310, "Liability for Advances and Prepayments"). Agencies should refer to the current USSGL transaction codes (**http://www.fms.treas.gov/ussgl**) in the USSGL TFM Supplement, Section III, for detailed accounting entries.
- For assisted acquisition, in no event will the seller require, or the buyer pay, any fee or charge that exceeds actual indirect costs associated with administering or managing the contract vehicle, but, in effect, the servicing agency must cover its full cost. The business transaction cannot result in the trading partner earning a profit or incurring a loss.

9.4.2 Business Rules Receipt and Acceptance

As the seller performs the work necessary to deliver goods and/or services, the buyer and seller must post their related accounting transactions in their respective systems during the same accounting period according to the current USSGL transaction codes. For more details on the receipt and acceptance process, trading partners should refer to the Reimbursable Management Processes, Chapter 5 (2009), Standard Business Processes (see the Web site at **http://www.fms.treas.gov/finstandard/reference.html**).

Recording Work in Progress: Trading partners must reference the seller's unique identifier on transactions related to the order to assist with determining the appropriate billable amount. As the seller performs on the order and incurs expenses that represent revenue earned, the expense transactions must follow the current USSGL transaction codes.

Accruals. For nonadvances, the buyer must record expense/payable accruals. The seller must record revenue/receivable accruals per agreed-upon MADEs.

Advances. Trading partners must reduce the advance per the agreed-upon MADEs to determine the amount of work in progress activity to be recorded as an expense per the agreement. The seller must record revenue to reduce the advance amounts collected that have now been earned.

MADE Reporting Requirements: The seller should use the MADEs to monitor and convey accounting events during the receipt and acceptance phase, which serves as a communication tool to further assist trading partners in the timely recording of accurate accrual amounts. The seller **must** report the accrual amount to the buyer, at a minimum, on a quarterly basis. As an option, the seller may use the zero-dollar transaction field in IPAC to communicate the accrual amount. The seller **must** include its assigned unique identifier on all invoices to the buyer.

Once the buyer performs receipt and acceptance procedures to accept or reject the goods/services, the buyer should communicate the results to the seller. Once acceptance is confirmed, the seller should adjust the delivery status in the MADEs to reflect a partial or final delivered order and should update the amount as stated on the invoice.

[6] Title 31 U.S.C. §3324

Recording Capitalized Assets: If the buyer is capitalizing the asset, in addition to recording the capitalized asset, the buyer must record the purchase in one of the appropriate memorandum accounts as follows:

- USSGL account 8802 “Purchases of Property, Plant, and Equipment”;
- USSGL account 8803 “Purchases of Inventory and Related Property”;
- USSGL account 8804 “Purchases of Assets – Other.”

An offset to USSGL account 8801, "Offsets for Purchases of Assets," is required when using any of the capitalized assets memorandum accounts.

9.4.3 Business Rules for Settlement/Closeout

Billing and Payment Requirements: IPAC is the only mechanism used for interagency payments and collections. IPAC facilitates the intragovernmental transfer of funds, with descriptive data from one agency to another. Agencies must use IPAC for all intragovernmental payments/collections. They must discontinue use of paper checks and must restrict the use of credit cards for payments above the designated threshold. The Fiscal Service may grant limited exceptions at its discretion (see the Fiscal Service Web site at **http://www.fms.treas.gov/ipac/index.html**).

Trading partners must abide by the negotiated terms and conditions in the agreement, as follows:

- The buyer must initiate an IPAC transaction when it has received goods and services and has accepted and processed payment within the agreed-upon terms and conditions.
- The seller must issue a final bill, including final information on MADEs, per the billing frequency as stated in the required data elements. If the seller does not issue a final bill per the agreed-upon billing frequency, the buyer should contact the seller immediately to obtain the final bill and close the order. If the seller fails to send a final bill within 30 calendar days, the buyer should follow the dispute resolution process found in subsection 2.4.2.
- Upon request, the seller must provide documentation supporting the bill and actual performance consistent with the agreed-upon terms and conditions.
- The buyer must not charge back or reject IPAC transactions that comply with the agreement terms and conditions.
- The cutoff for IPAC processing, including chargebacks, must occur no less than 3 business days before the end of the quarter.
- The buyer must reference the seller’s unique identifier on all IPAC transactions.

Allowance for Loss on Accounts Receivable: Allowance for losses should not be associated with transactions between Federal agencies, except for those activities related to the Judgment Fund. The seller should work with the buyer to either collect the receivable or reduce the value of the allowance to zero, whichever is appropriate.

If the allowance is not related to the Judgment Fund, the seller must submit it to OMB for writeoff approval within 90 days of recognizing the allowance. If OMB approves the writeoff, the seller should use a direct writeoff method. Beginning in fiscal 2013, seller agencies must have written approval from Treasury before posting activity to USSGL account 6720F, “Bad Debt Expense.” Treasury will closely monitor activity and balances and will establish metrics to validate compliance. Agencies must obtain approval from Treasury and OMB by October 1, 2014, to write off existing pre-fiscal 2013 balances.

Agreement/Order Closeout: Trading partners must monitor all orders as they approach their end date. Generally, the seller initiates the agreement/order closeout process. Trading partners should refer to the Reimbursables Management Standard Business Processes for details on the closeout process. The following list summarizes trading partner responsibilities during this process:

- The seller must identify orders with an approaching end date and must check the status with the buyer to confirm that it is ready for closeout.
- For obligation/payable balances that have shown no activity for more than 180 calendar days, the buyer must determine the reason for the lack of activity on the order.
- Once the buyer determines that an order has been fulfilled, the buyer must inform the seller that the order will be deobligated within 30 calendar days. However, if the seller provides proof of continuing or unbilled work, an order's unliquidated obligation/payable balances will remain available for use and will be reflected as such in both the buyer's and seller's respective accounting systems.
- The seller must review the status of the order to determine if any third-party supporting contracts are open that need to be deobligated and closed.
- The seller must refer to the FAR for appropriate closeout procedures for contracts. Trading partners should recognize that the FAR may have varying windows for closeout depending upon the type of orders and contracts the seller has in place with third parties.
- The seller must verify that all final costs have been determined based on the agreement.

Note: Historically, the largest difference between trading partners has been in RC 22: Accounts Receivable/Accounts Payable. Agencies must ascertain that the intragovernmental accounts receivable and payable transactions are valid and actively in collection. Intragovernmental collections between trading partners should not exceed 30 calendar days. If collection cannot be made, agencies should use the dispute resolution process outlined in subsection 2.4.2. Treasury will be monitoring the aging of IGTs to resolve longstanding differences between trading partners.

9.4.4 Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the eliminating accounts used by the providing agency and the receiving agency. For buy/sell transactions, the trading partners are defined as:

- **Providing Agency**. Provides services, products, and goods incurring the reimbursable costs. The providing agency is considered to be the seller for exchange transactions. It accounts for work in progress and services performed to date.
- **Receiving Agency.** Receives services, products, and/or goods. The receiving agency is the buyer/purchaser for exchange transactions. It accounts for services, goods, and products received and accepted.

9.4.5 Limited Use of USSGL Accounts

Table 21 outlines the USSGL accounts reserved for special use in buy/sell transactions. If an agency plans to use these accounts for other than the stated purpose, it must contact the Fiscal Service. Refer to Section 2 for detailed instructions.

Table 21: Limited Use Accounts for Buy/Sell

5900	Other Revenue	If revenues are generated from buy/sell activity that is not from goods (USSGL account 5100) and/or services (USSGL account 5200), document the applicable use so that it is available for the Fiscal Service upon request.
6190	Contra Bad Debt Expense – Incurred for Others	For fiscal 2013, agencies must have approval from Treasury before posting activity to USSGL account 6720, "Bad Debt Expense." Treasury will closely monitor activity and balances and will establish metrics. Agencies must obtain approval from OMB by October 1, 2014, to write off existing pre-fiscal 2013 balances.
6720	Bad Debt Expense	
6790	Other Expenses Not Requiring Budgetary Resources	The Fiscal Service should limit the use of this account to buy/sell transactions only.

9.4.6 Common Errors for Buy/Sell Transactions

There are several common errors trading partners make when posting the accounting treatment for buy/sell transactions. Table 22 contains the list of the common errors and the solutions agencies can use to correct the errors.

Table 22: Common Errors for Buy/Sell Transactions

Error Type	Description	Solution
Capitalization vs. the Expense of Assets	Agencies are permitted to establish capitalization thresholds that are suited to their particular operating environment, thereby creating varying capitalization thresholds among agencies. This may produce instances where one trading partner capitalizes an asset while another trading partner expenses the same asset. The inconsistency of capitalizing or expensing an asset between trading partners affects the accumulation of cost data and hinders the ability to make comparisons of cost data across the agencies.	The required capitalization treatment MADE addresses the issue of capitalizing versus expensing the cost for an asset and further assists with the *Financial Report of the United States Government* compilation issue. This MADE provides trading partners a means to communicate, at the initiation phase, their intent for handling asset transactions based on capitalization thresholds, allowing the ability to properly and consistently eliminate expenses and revenues.
Timing Differences for Recording Accruals and Advances	Interaction rarely occurs between trading partners to communicate differences in accrual methodology and the recognition of advances. Consequently, trading partners use different accrual methodologies and inconsistently recognize advances, leading to the reporting of different balances to the Fiscal Service. For advances, differences occur when the buyer prepays the seller and recognizes an asset, but the seller does not recognize a liability. Communication needs to continue as goods and services are rendered, and the buyer and seller need to reduce the asset and the liability accordingly.	Mitigating timing differences for recording accruals and advances is accomplished through the required MADEs for accrual amount and advances/nonadvances. The accrual amount MADE provides a means, at the initiation phase, to identify the methodology and to communicate the timing for recording the same amount for the buyer's expense and the seller's revenue as costs are incurred. The advance/nonadvance MADE signifies the use of advances. This MADE, in conjunction with agreed-upon terms, allows for consistent accounting treatment of the advance transactions over the life of the agreement or until the advance is fully liquidated.

Error Type	Description	Solution
Ineffective Communication Between Procurement and Accounting Functions	Procurement and accounting personnel often have unaligned policies and fail to communicate effectively with each other, which is further complicated by the lack of communication between trading partners for buy/sell transactions. As a result, procurement business activities and the associated accounting events may be out of sync.	The buy/sell process model bridges the gap between procurement and accounting by providing greater visibility into the accounting of buy/sell transactions. It provides guidance for the proper recordation of buy/sell transactions set in the context of the three phases of the buy/sell process and associated business activities, thereby facilitating coordination between the procurement and accounting function. The buy/sell IGT business rules allow both functions to establish shared objectives and performance measures, thereby improving compliance with policies and providing a more comprehensive view of controls.

9.4.7 Buy/Sell Reconciliation Procedures

In addition to the IGT-wide reconciliation procedures, trading partners must define and perform specific reconciliation(s) for this subcategory. They should document these reconciliations and incorporate them into management's existing OMB Circular No. A-123, "*Management's Responsibility for Internal Control*," Appendix A, procedures. There are reconciliation procedures that agencies should perform at the agreement order level for each phase of buy/sell activity on a quarterly basis, at a minimum. The purpose of reconciling buy/sell activity between trading partners at the agreement order level is to confirm that both the buyer and seller are capturing the correct entries in their subsidiary ledgers and general ledgers and to facilitate further communication related to the status of the agreement order.

Agencies should create and maintain a documented catalog of all buy/sell agreements. During the initiation phase, agencies should add each newly established agreements to the catalog, using the agreement number assigned to each MADE as a point of reference. The catalog should capture for each agreement, at a minimum, the agreement number, trading partner agency identifier, and period of performance and/or funding expiration date. Maintaining a catalog of all agreements will allow agencies to validate the actual number of agreements they have with a trading partner and to monitor activity for agreements with approaching end dates. Agencies must confirm that only valid agreements make up their payable and receivable balances.

The seller should use the MADEs to monitor and convey accounting events during the receipt and acceptance and settlement phases, to track delivery status, and to monitor activity in receivable accounts and collections. The seller should communicate updates to the buyer on a quarterly basis, at a minimum, to assist with reconciliation of payables/receivables and disbursements/collections and to address any out-of-balance conditions. Agencies should use the MADEs as a supporting tool during audits.

Trading partners must reconcile the account balances listed in Table 23. Agencies should refer to both the summary of eliminating buy/sell USSGL accounts (TFM Volume I, Part 2, Chapter 4700, Appendix 7) and the MADE Crosswalk in Attachment (3) to support reconciliation procedures. Where differences are identified, agencies must document the difference including, but not limited to, the difference amount, USSGL accounts impacted, rationale for the difference, and the status of communication with trading partners (for example, contact made, unresponsive trading partner).

Table 23: Required Reconciliations for Buy/Sell Balances

Seller	Buyer
Accounts Receivable	Accounts Payable
Advances from Buyer	Advances to Seller
Revenue	Expenses/Capitalized Purchases

Section 10: Transfer Transactions

Transfers discussed in this section are limited to nonexchange transactions. Exchange transactions, which include payment for goods and services such as assisted acquisitions or reimbursements under the Economy Act, can be found in Section 9. To execute a transfer means to reduce resources (budgetary and/or proprietary) in one TAS and increase them in one or more other TAS by the total cumulative amount.

Every transfer must be authorized by law. Authorizations of transfers can be found in permanent law, appropriation and authorization acts (for example, a statute establishing a special fund), and in other statutes. The transfer authority may be general (for example, authority to transfer funds between appropriations within a department within specific limits); specific to a particular transfer (for example, transfer of a specified program and associated resources from one entity to another); or conditioned on certain criteria (for example, transfer of collections over a specific amount in a fiscal year to the General Fund). Most often, once resources are transferred, they are available for the authorized purposes of the receiving TAS. However, this is not always true and a close reading of the authorizing statutes is essential to understanding what restrictions, if any, remain associated with transferred resources. Agencies must ensure that any transfer undertaken is consistent with all aspects of their statutory authority.

In general, there are three types of intragovernmental transfers:

- Expenditure transfers result in an outlay of funds. That is, if the transfer represents a payment to liquidate an obligation, it is an expenditure transfer. In addition, by definition, transfers between TAS in the Federal funds group and TAS in the trust funds group are recorded as expenditure transfers. The Federal funds group includes general funds, special funds, and revolving funds. The trust funds group includes trust funds and trust revolving funds. Expenditure transfers are executed via IPAC.
- Nonexpenditure transfers serve only to adjust amounts available in TAS. They adjust the FBWT and are executed via the SF 1151.
- Other transfers are executed by means other than the SF 1151. These transfers may involve General Fund Receipt Accounts, may transfer authority between TAS without affecting the FBWT, or simply may transfer assets. These transfers may be accomplished by Treasury warrant, The Fiscal Service 2108: Yearend Closing Statement, or other means.

Table 24 presents the transfer distinctions discussed above.

Table 24: Transfer Distinctions

Description	Nonexpenditure (SF 1151)	Expenditure	Other Transfers (Non-SF 1151)
Makes adjustments to amounts available in TAS	☑		
Transfer between Federal Fund Group and Trust Fund Group		☑	
Results in an Outlay		☑	
Not Executed via SF 1151		☑	☑

Transfer transactions affect budgetary and/or proprietary accounts. Agencies must ensure that any transfer undertaken reflects the appropriate budgetary accounting treatment, as well as the appropriate proprietary accounting treatment. This section only addresses the proprietary accounting treatment. To determine the appropriate budgetary treatment, agencies should consult their statutory authority, OMB

Circular No. A-11, and USSGL guidance. If an agency has a question on the proper budgetary accounting, it should consult with its OMB and/or the Fiscal Service contacts.

Note that many transfers may involve a receivable/payable relationship, especially when the transferring TAS has investment authority. The receivable/payable relationship is established before execution of the associated funds transfer. Establishing a receivable/payable relationship will adjust budget authority between TAS but will not affect the FBWT.

10.1 Transaction Types and Trading Partner

Transfers are divided into six types of transactions as described in Table 25.

Table 25: Transfer Transaction Types

Transaction Type	Nature of Transaction
Nonexpenditure Transfers	
Appropriation Transfers	Transfer budget authority and associated balances of the current fiscal year from one TAS to another based on current year transfer authority.
Balance Transfers	Transfer budget authority and associated balances from a prior fiscal year from one TAS to another based on transfer authority enacted in a prior year.
Reappropriation Transfers	Transfer unobligated balances from an expired TAS to an unexpired TAS. These transfers represent a redistribution of funds, or redelegation or adjustment of obligational authority, and permit funds to be expended under another appropriation or fund symbol.
Expenditure Transfers	
Nonexchange Transfers Between TAS in the Same Fund Group Recorded as Outlays	These transfers are uncommon and may represent special financing relationships established by statute. They do not represent payments for goods and services.
Nonexchange Transfers Between TAS in Different Fund Groups Recorded as Outlays	These transactions include any authorized relationship that would be considered a nonexpenditure transfer if it occurred between TAS in the same funds group, as well as any special financing relationships established by statute. They do not represent payments for goods and services.
Other Transfers (Non-SF 1151)	
Transfers of Property, Other Assets, and Liabilities	Transfers property, other assets, and prepaid undelivered orders from one TAS to another.

10.1.1 Nonexpenditure Transfers

Nonexpenditure transfers are nonexchange transfers executed via an SF 1151. They affect the FBWT. Transfers of budget authority without associated funding (for example, establishing a receivable/payable relationship instead of transferring funds) do not affect the FBWT and are not executed via an SF 1151.

The accounting treatment of nonexpenditure transfers varies depending on a number of factors. These transfers generally involve the movement of current year authority and prior year balances that may be unobligated or obligated. In addition, these transfers may involve invested balances. Unless indicated

otherwise, the transferring TAS reports a transfer out and the receiving TAS reports a transfer in of the total cumulative amount. There are three types of nonexpenditure transfers: appropriation transfers, balance transfers, and reappropriation transfers. (See TFM Volume I, Part 2, Chapter 4700, Appendix 1, for more information on these types of nonexpenditure transfers.)

Appropriation transfers and balance transfers may include allocation transactions. See TFM Volume I, Part 2, Chapter 4700, Section 4703, for a definition of allocation transfers. An allocation represents the amount of budget authority transferred from one agency, bureau, or account that is set aside in a transfer appropriation account to carry out the purposes of the parent appropriation or fund. The allocation arrangement is established by statute. Under these conditions, the transferring TAS is considered the "parent" account, and the receiving TAS is considered the "child" account. When a delegation of authority is established, The Fiscal Service will establish a subsidiary account called a “transfer appropriation account.” These accounts carry symbols identified with the original appropriation from which monies were transferred. A transfer appropriation account is symbolized by adding the receiving entity’s two-digit trading partner agency identifier to the original appropriation or fund account symbol. The transfer is referred to as an allocation transfer. Obligations and outlays are incurred for authorized purposes of the transferring TAS. In general, all financial activity associated with the allocated authority is reported on the financial statements of the parent account.

From a proprietary accounting perspective, transfers may involve movement of unexpended appropriations – appropriations derived from General Fund resources not earmarked by law for a specific purpose – and/or financing sources that affect cumulative results of operations. Such financing sources may include appropriated receipts from a special or nonrevolving trust fund, as well as spending authority from offsetting collections.

For transfers involving unexpended appropriations, the transferring TAS will record the transfer in USSGL account 3103, "Unexpended Appropriations – Transfers-Out,” and the receiving TAS will record the transfer in the reciprocal USSGL account 3102, "Unexpended Appropriations – Transfers-In.” Unless otherwise indicated, for financing sources that affect cumulative results of operations, the transferring TAS will record the transfer in USSGL account 5765, "Nonexpenditure Financing Sources – Transfers- Out – Other.” The receiving TAS will use reciprocal USSGL account 5755, "Nonexpenditure Financing Sources – Transfers-In – Other.” Both entities must record the matching USSGL proprietary accounts to avoid elimination discrepancies.

In situations where the funds to be transferred are invested, a receivable/payable relationship may be established to transfer the budget authority initially. The actual funds will be transferred later once the funds become available. In establishing the receivable/payable, the transferring TAS will record the anticipated transfer amount in USSGL account 2150, "Payable for Transfers of Currently Invested Balances.” The receiving TAS must record the same amount in USSGL account 1330, "Receivable for Transfers of Currently Invested Balances.”

10.1.1.1 Appropriation Transfers

Appropriation transfers move current year budget authority and associated balances from one TAS to another. These transfers use authority that authorizes transfer of current year budget authority. Appropriation transfers usually involve appropriated authority or spending authority from offsetting collections. Table 26 presents the different types of transactions within the appropriation transfers group.

Table 26: Appropriation Transfers

Transfer Type	Nature of Transfer
Transfers of Budget Authority Appropriated From a Specific Invested TAS	These transfer types are associated with special and nonrevolving trust fund expenditure accounts with related investment authority. **Liquidate receivable:** Using current year or prior year transfer authority that established the receivable, agencies with invested funds can transfer budget authority to a specific agency expenditure account. The amounts are reflected as an appropriation rather than as a transfer on the SF 133 and Program and Financing Schedule. **Transfer without receivable:** Using authority in the agency appropriation or authorization act, agencies may transfer funds from a specific invested TAS without establishing a receivable.
Transfers of Invested Balances	These transfer types are associated with special and nonrevolving trust fund expenditure accounts with related investment authority. **Liquidate receivable:** Using the current year or prior year transfer authority that previously established the receivable, agencies with invested funds can transfer budget authority to other funds.
Allocation of Budget Authority With Invested Balances	Using the current year or prior year transfer authority, agencies with the parent TAS and investment authority can transfer budget authority to/from an allocation TAS. This transfer type is normally only associated with special and nonrevolving trust fund expenditure accounts where the parent has investment authority. In unusual situations, it may involve invested unexpended appropriations.
Allocation of Budget Authority With Noninvested Balances	Using general transfer authority, agencies can transfer budget authority from a parent TAS to an allocation TAS. This same accounting treatment is used for return of unobligated, unexpired authority and balances to the parent account.
Transfers of Unobligated Current-Year Budget Authority With Noninvested Balances	Using general or specific transfer authority, an agency can transfer budget authority from one TAS to another.

10.1.1.2 Balance Transfers

Balance transfers move prior year budget authority and associated balances from one TAS to another. All types of budget authority may be involved in balance transfers. Table 27 presents the different types of balance transfers.

Table 27: Balance Transfers

Transfer Type	Nature of Transfer
Allocation of Budget Authority With Noninvested Balances	Using general transfer authority, agencies can transfer budget authority and associated balances from a parent TAS to an allocation TAS. This same accounting treatment is used for return of unobligated, unexpired authority and balances to the parent account. **Note:** Agencies must determine whether to reflect an allocation transfer as an appropriation transfer or a balance transfer based on whether it involves current or prior year budget authority.
Transfer of Unexpired, Unobligated Prior Year Balances	Using the transfer authority that was enacted before the current year, agencies can transfer unobligated prior year balances from unexpired multi-year and "X" year TAS. These transfers do not extend availability for new obligations.
Transfer of Unobligated Balances – Legislative Change of Purpose	Agencies use this transfer type to transfer unobligated prior year balances between unexpired TAS, resulting from legislation that changes the purpose for which funds were originally appropriated.
Cancellation of Appropriation From Special and Nonrevolving Trust Fund Receipts by Return to the Associated Special or Nonrevolving Trust Fund or the Originating Invested TAS	In certain cases, the statutory provision canceling an appropriation from special and nonrevolving trust fund receipts does not provide for transfer of the receipts to the General Fund. In these cases, the receipts are returned to the associated special or nonrevolving trust fund or the originating invested TAS. These cancellations may involve annual, multi-year, or no-year accounts and either unexpired or expired authority. **Cancellations associated with available receipt accounts.** The accounting treatment depends on whether the cancellation is due to newly enacted legislation and other factors. For cancellations initiated by the agency, the cancellation of expired or unexpired balances without investment relationships requires a Treasury warrant. Cancellation of unobligated balances that were derived from invested special or trust funds is accomplished via a nonexpenditure transfer. (**Note:** Treasury treats unavailable receipt accounts with investment authority as available receipt accounts.) If the cancellation involves funds represented as a receivable from an invested trust or special fund, there is no movement of fund balance.
Transfer of Unobligated Balances From an Expired TAS to an Expired TAS	Agencies use this transfer type to transfer unobligated balances from one expired TAS to another expired TAS via an SF 1151. An example is when an expired recipient TAS must return unobligated authority back to the originating TAS, which also is expired. This transaction is accomplished via an SF 1151.
Transfer of Unobligated Balances From an Expired TAS to an Unexpired TAS	Using transfer authority that was enacted before the current year, agencies can transfer unobligated prior year balances from an expired TAS to an unexpired TAS.
Transfer of Unobligated Balances From an Unexpired TAS to an Expired TAS	Agencies use this transfer type to transfer amounts of unobligated prior year balances transferred out of an unexpired TAS to an expired TAS pursuant to specific statutory authority (for example, foreign currency valuations in an expired TAS).

Transfer Type	Nature of Transfer
Transfers of Obligations – Transfer of Unpaid, Undelivered Orders	Agencies use this transfer type to transfer the amount of goods and/or services ordered that have not been actually or constructively received and for which amounts have not been prepaid or advanced. This transfer type includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans, and claims for which an advance or prepayment has not occurred. These transfers may occur as part of an agency reorganization. Agencies may want to confer with their OMB representatives when proposing this transfer type.
Transfers of Obligations – Transfer of Unpaid, Delivered Orders	Agencies use this transfer type to transfer the amount accrued or due for: services performed by employees, contractors, vendors, carriers, grantees, lessors, and other Government funds; goods and tangible property received; and programs for which no current service performance is required, such as annuities, insurance claims, benefit payments, or loans. These transfers may occur as part of an agency reorganization. Agencies may want to confer with their OMB representatives when proposing this transfer type.
Transfer of Obligations – Unpaid, Unfilled Customer Orders	Agencies use this transfer type to transfer the amount of unfilled customer orders from one TAS to another. Do not use this transfer type if orders were prepaid or advanced at the time of the transfer. These transfers may occur as part of an agency reorganization. Agencies may want to confer with their OMB representatives when proposing this transfer type.

10.1.1.3 Reappropriation Transfers

Reappropriation transfers move unobligated balances of unexpended appropriations from an expired TAS to an unexpired TAS. If the transfer authority is enacted after the law that provided the budget authority and the transfer occurs in the year the transfer authority is enacted, then the extension of availability for expired funds is treated as a reappropriation. The transferring TAS will record this transfer using USSGL account 3106, "Unexpended Appropriations – Adjustments."

10.1.2 Expenditure Transfers

As noted previously, there are two groups of nonexchange expenditure transfers addressed in this section. For transfers involving unexpended appropriations, the transferring TAS will record the transfer in USSGL account 3103, "Unexpended Appropriations – Transfers-Out," and the receiving TAS will record the transfer in the reciprocal USSGL account 3102, "Unexpended Appropriations – Transfers-In." Unless otherwise indicated, when it is inappropriate to use USSGL account 3103, the transferring TAS will record the transfer in USSGL account 5760, "Expenditure Financing Sources – Transfers-Out." The receiving TAS will use reciprocal USSGL account 5750, "Expenditure Financing Sources – Transfers-In." Both entities must record the matching USSGL proprietary accounts to avoid elimination discrepancies.

As with nonexpenditure transfers, a receivable/payable relationship may be established to transfer the budget authority initially. The actual funds will be transferred later once they become available. In establishing the receivable/payable, the transferring TAS will record the anticipated transfer amount in USSGL account 2155, "Expenditure Transfers Payable." The receiving TAS must record the same amount in USSGL account 1335, "Expenditure Transfers Receivable."

10.1.2.1 Nonexchange Transfers Between TAS in the Same Fund Group Recorded as Outlays

When authorized by legislation, nonexchange transfers between TAS in the same fund group may be treated as expenditure transfers (see Table 28). Such transfers represent a special financial relationship between the TAS. These transfers may involve invested or noninvested balances. The transfers are recorded as outlays with movement of expenditure financing sources.

Table 28: Nonexchange Transfers Between TAS in the Same Fund Group Recorded as Outlays

Transfer Type	Nature of Transfer
Nonexchange Transfer of Noninvested Balances Between TAS in the Same Fund Group	Based on current or prior statutory authorization, a TAS in one fund group may execute a nonexchange transfer of budgetary resources to another TAS in the same fund group.
Nonexchange Transfer of Invested Balances Between TAS in the Same Fund Group	When invested balances are involved in the transfer, the funds remain invested, consistent with cash management principles, until needed to liquidate obligations by the receiving TAS. These transfers involve establishing a receivable/payable relationship that is liquidated by a subsequent funds transfer.

10.1.2.2 Nonexchange Transfers Between TAS in Different Fund Groups Recorded as Outlays

All transfers between a TAS in the Federal fund group and the trust fund group are defined as expenditure transfers (see Table 29). Nonexchange transactions between fund groups may represent a special financing relationship between TAS. They also include any other authorized transaction that would be considered a nonexpenditure transfer, if it occurred between TAS in the same fund group. These transfers may involve invested or noninvested balances. The transfers are recorded as delivered orders with movement of expenditure financing sources.

Table 29: Nonexchange Transfers Between TAS in Different Fund Groups Recorded as Outlays

Transfer Type	Nature of Transfer
Nonexchange Transfer of Noninvested Balances Between a Federal Fund and a Trust Fund	Based on current or prior statutory authorization, a nonexchange transfer of budgetary resources may be executed between a TAS in the trust fund group and a TAS in the Federal fund group.
Nonexchange Transfer of Invested Balances Between a Trust Fund and a Federal Fund	When invested balances are involved in the transfer, the funds remain invested, consistent with cash management principles, until needed to liquidate obligations by the receiving TAS. These transfers involve establishing a receivable/payable relationship that is liquidated by a subsequent funds transfer. If the expenditure transfer receivable is not obligated before its expiration, the unobligated balance will be returned to the transferring TAS. This return is not executed via a nonexpenditure transfer.

10.1.3 Other Transfers (Non-SF 1151)

As noted in the overview of transfer transactions, there are instances when a nonexchange transfer is not classified as expenditure or nonexpenditure. These transfers do not result in outlays, are not transfers between TAS in the Federal funds group and TAS in the trust funds group, and are not executed via an SF 1151. Examples of these transactions involve assets, nonbudgetary fund balances, and transfers of the amount of goods and/or services ordered and obligated in one TAS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer, to another TAS. Table 30 presents the different types of other transfers (non-SF 1151).

Table 30: Other Transfers (Non SF-1151)

Transfer Type	Nature of Transfer
Transfer of Appropriated Receipts From an Unavailable Receipt Account	This transfer reflects the movement of appropriated receipts from an unavailable receipt account to an expenditure account. This is accomplished via a Treasury warrant. The transferring TAS records the transfer in USSGL account 5745, "Appropriated Earmarked Receipts Transferred Out," and the receiving TAS records the transfer in USSGL account 5740, "Appropriated Earmarked Receipts Transferred In."
Transfers of Custodial Collections From a General Fund Receipt Account to an Available Receipt Account	This transfer represents the movement of custodial collections from a General Fund Receipt Account to a special or non-revolving trust fund available receipt account consistent with statutory authorization. This is accomplished via the FMS 224. The transferring TAS will record the transfer under USSGL account 5998, "Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury." The receiving TAS will record the transfer in USSGL account 5997, "Financing Sources Transferred In From Custodial Statement Collections."
Transfers of Obligations – Prepaid, Advanced, Undelivered Orders	Agencies use this transfer type to transfer the amount of goods and/or services ordered and obligated in one TAS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer, to or from another TAS,. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans, and claims, for which an advance or prepayment has occurred. The transferring TAS will record this transfer in USSGL account 5730, "Financing Sources Transferred Out Without Reimbursement," and the receiving TAS will use USSGL account 5720, "Financing Sources Transferred In Without Reimbursement."
Transfers of Nonbudgetary Fund Balances and Nonbudgetary or Non-Federal Receivables	This transfer type includes the transfer of nonbudgetary fund balances without reimbursement. Transfers of nonbudgetary or non-Federal receivables to another Federal entity or TAS without reimbursement covers accounts receivable, receivables for transfers of currently invested balances, and expenditure transfers receivable. For these transfers, the transferring entity or TAS will record the transfer to USSGL account 5776, "Nonbudgetary Financing Sources Transferred Out." The receiving TAS will record the transfer to USSGL account 5775, "Nonbudgetary Financing Sources Transferred In."
Inventory and General Property, Plant, and Equipment (PP&E)	Agencies use this transfer type for transfer of inventory items and general PP&E to other Federal entities without reimbursement. Adjustments are made to associated USSGL asset accounts. These transfers use USSGL accounts 5730/5720.
Commodity	Agencies use this transfer type for transfer of a commodity to another Federal agency. The carrying amount of the commodity held for other purposes is reported as an expense and removed from the commodity's asset account. These transfers use USSGL accounts 5730/5720.
Investments	Agencies use this transfer type for the transfer of investments to other Federal entities without reimbursement. Adjustments are made to associated USSGL asset accounts. These transfers use USSGL accounts 5730/5720.

10.2 Roles and Responsibilities

The transferring agency (or TAS) initiates the transfer of resources and the receiving agency (or TAS) receives the resources. Unlike fiduciary transactions, these transactions do not have an authoritative source or specific agencies that determine proper balances and accounting methods. Therefore, trading partners must determine transaction types, establish appropriate accounting data, and communicate with each other to confirm proper account postings and eliminations. The transferring agency must confirm that the transfer is consistent with statutory authority, identify the proper accounting treatment, and communicate with the receiving agency with respect to these matters. The receiving agency must promptly confirm acceptance of the proposed accounting treatment and must clearly communicate disagreements or issues with the proposed treatment. Prompt communication will ensure consistent accounting treatment by both trading partners, to the extent possible, and the efficient posting of transactions within the same accounting period. Agencies must be sure to use their own agency identifier when recording transactions. In addition, the transferring agency and the receiving agency must confirm that a reciprocal transaction is recorded for all transfer-out and transfer-in activity. Table 31 presents the specific responsibilities of trading partners with respect to transfers.

Table 31: Transfer Responsibilities

Agency	Role	Responsibility
Agency 1	Transferring Agency	• Analyzes statutory authority for transfer; • Selects transfer type consistent with statutory authority; • Defines appropriate accounting treatment of the transfer for both trading partners; • Identifies eliminating USSGL account entries; • Communicates, identifies, and resolves disagreements or issues over accounting treatment and period for posting; • Provides quarterly IGT data for upload to IRAS; • Documents differences with trading partners and, if material, submits them for dispute resolution, as appropriate.
Agency 2	Receiving Agency	• Communicates, identifies, and resolves disagreements or issues over accounting treatment and period for posting; • Monitors transfer differences with trading partners; • Facilitates remediation, where necessary. • Provides quarterly IGT data for upload to IRAS; • Documents differences with trading partners and, if material, submits them for dispute resolution, as appropriate.

10.3 Business Rules for Transfers

The following key laws and policy sources govern the financial management of IGT transfers:

- TFM, Volume 1, Part 2, Chapter 2000: "*Warrant and Nonexpenditure Transfer (NET) Transactions*," revised March 2012, describes the forms and procedures used to record warrant transactions and contains information about using CARS (formerly the Governmentwide Accounting System) to process nonexpenditure transfers and retrieve processed warrant transactions.
- OMB Circular No. A-11, "*Preparation, Submission and Execution of the Budget*," provides guidance on the apportionment, reapportionment, rescission and cancellation of funds.
- OMB Circular No. A-136, "*Financial Reporting Requirements*," establishes a central point of reference

for all Federal financial reporting guidance for executive branch departments, agencies, and entities required to submit audited financial statements, interim financial statements, and Performance and Accountability Reports.

- The Fiscal Service USSGL implementation guidance;
- TFM bulletin,[7] Yearend Closing, provides agencies with the procedures for preparing yearend closing reports and other financial reports.
- TFM Volume I, Part 2, Chapter 3300, "Statement of Transactions (FMS 224) Reporting by Agencies for Which the Treasury Disburses," and Part 6, Chapter 4000, "Intragovernmental Payment and Collection (IPAC) System," provide guidance pertaining to expenditure transactions between appropriation, fund, and receipt accounts.
- USSGL TFM Supplement S2, "*U.S. Government Standard General Ledger Treasury Financial Manual (TFM) Supplement (USSGL)*," as updated, provides a uniform Chart of Accounts and technical guidance to be used in standardizing Federal agency accounting.

10.3.1 Rules for Nonexpenditure Transfers

The transferring TAS must record a nonexpenditure transfer as a decrease in budget authority, unobligated balances, or unpaid obligated balances. The gaining TAS must record the nonexpenditure transfer as an increase in budgetary authority, unobligated balances, or unpaid obligated balances. For nonexpenditure transfers to General Fund Receipt Accounts, there is no budgetary effect on General Fund Receipt Accounts. An agency must not record a nonexpenditure transfer as an obligation, an outlay, an offsetting collection, or an offsetting receipt. Whether or not the nonexpenditure transfer is recorded as a change in budget authority or unobligated balances depends on the circumstances.

Federal agencies must use the CARS ATM NET application to process nonexpenditure transfers. CARS provides a mechanism for agencies to submit and retrieve nonexpenditure authorization documents. Nonexpenditure transfers are governed by statutory authority and initiated by the Transfer-From TAS. The Transfer-From TAS must define the nature of the transfer based on its statutory authority, must include a reference to the legislation that governs the transfer, and must communicate with the Transfer-To TAS to confirm consistent reporting in USSGL accounts. The Transfer-From TAS must determine the source of funds being transferred and must include the USSGL proprietary account in the nonexpenditure transfer request. Note that not all nonexpenditure transfers move balances from one agency to another. Also, in the case of capital transfers, balances move from an agency TAS to a General Fund Receipt Account with the same agency identifier.

The Transfer-From TAS must establish procedures to confirm that transfers are acknowledged and recorded by the Transfer-To TAS within the same accounting month. The Transfer-To TAS must record a USSGL proprietary account that corresponds to the account used by the Transfer-From TAS. Trading partners must resolve intragovernmental disputes as delineated in subsection 2.4.2.

10.3.2 Rules for Expenditure Transfers

The transferring TAS must record an expenditure transfer as an obligation (against new budget authority or unobligated balances) and as an outlay. The receiving TAS must record an expenditure transfer as an offsetting collection or offsetting receipt. If the receiving TAS is a General Fund appropriation account or a revolving fund account (including a trust revolving fund), the agency credits the amount as an offsetting collection to the appropriation or revolving fund account. If the receiving TAS is a special fund or trust fund account, the agency credits the amount as an offsetting receipt to a receipt account of the fund. Agencies must use IPAC to process expenditure transfers.

IPAC enables agencies to exchange accounting information and to transfer funds for various interagency transaction types (buy/sell, fiduciary, and other miscellaneous payment and collection transactions). The use of IPAC is addressed in Section 9.

[7] Refer to the current fiscal year TFM Bulletin Yearend Closing procedures.

It is critical that the account balances reported in the confirmation process equal the amounts reported in the agency's audited financial statements and in the Closing Package submission to the Fiscal Service.

10.3.3 Eliminating USSGL Accounts

TFM Volume I, Part 2, Chapter 4700, Appendix 7, presents the USSGL accounts that trading partners must use for proper elimination of financial transactions during reporting. For transfers, the trading partners are defined as:

- **Transferring Entity or TAS (transferor).** This entity or TAS is the authoritative source, meaning that the amounts posted by the transferee in the eliminating accounts must equal those balances posted by the transferor.
- **Receiving Entity or TAS (transferee).** This entity or TAS receives a transfer from the transferor. Balances posted by this entity or TAS in the eliminating accounts must equal those balances posted by the transferor.

10.3.4 Common Errors for Transfer Transactions

Table 32 presents the common errors trading partners may make when posting the accounting treatment for transfer transactions and the solutions agencies can use to correct the errors.

Table 32: Common Errors for Transfer Transactions

Error Type	Description	Solution
Agency Accounting Error	Improper use of trading partner agency identifier 99, General Fund, for capital transfers. The error results in accounting differences. Each department has a miscellaneous receipts account. Capital transfers are to be made to the departmental account. The departmental account is cleared as part of the yearend closing process.	Agencies must use their agency identifier for capital transfers to prevent accounting errors. Do not use trading partner 99.
Timing Difference	Agencies do not always record offsetting transactions within the same fiscal year. For example, the transferring TAS records the transfer-out transaction in fiscal 2011 and the receiving TAS records the transfer-In transaction in fiscal 2012.	The transferring TAS and the receiving TAS must confirm consistent accounting treatment for each transaction and, to the extent possible, must record transactions within the same accounting period. They must communicate disagreements and issues with the accounting treatment and must reconcile them within the same fiscal year.
Nonreporters	Legislative and judicial branch agencies do not report their transfer activity to the Fiscal Service. Agencies that report transfers using trading partner agency identifiers for these agencies will always produce differences.	Agencies should provide supporting documentation to the Fiscal Service of the transaction to support the Fiscal Service posting of a top-level journal voucher for nonreporting trading partners.

10.3.5 Transfer Reconciliation Procedures

Differences may occur between trading partners in reporting the same transfer transaction. These differences may be due to clerical error, miscommunication, or other factors. The differences that result may adversely affect the Governmentwide financial report and must be reconciled and resolved promptly.

In addition to the IGT reconciliation procedures, trading partners must define and perform specific reconciliations for transfer transactions. They should document these reconciliations and incorporate them into management's existing OMB Circular No. A-123, "*Management's Responsibility for Internal Control*," Appendix A, procedures. Both the transferring agency and the receiving agency must review available reports on differences, communicate with their trading partner to identify the cause of the difference, and agree on the appropriate resolution. If trading partners cannot agree, they must promptly pursue dispute resolution. Once a final decision is reached on the appropriate resolution, the trading partners must update their financial records as needed to reflect the decision.

As part of the reconciliation process, agencies must utilize the Use of the Central Accounting Data (UCAD) Report. The UCAD Report is a spreadsheet that provides agencies with information related to transaction activity at each TAS level with regard to reciprocal categories 07, 08, and 11. The data within the UCAD Report is retrieved from Treasury's Central Accounting System. The UCAD Report contains a tab for each agency. Agencies must use the UCAD Report to reconcile and validate their data. Agencies may access the UCAD Report, along with accompanying instructions, at **http://www.fms.treas.gov/factsi/reports.html**.

Attachment (1): Agency Submission for USSGL Accounts Used in More Than One Intragovernmental Category

Agency:_____ Accounting Period End Date: _____ Preparer: _____ Date: _____

USSGL Account	Account Title	Trading Partner[8]	Total Amount	Investments	Borrowings	DOL FECA	OPM Benefits	Buy/Sell
1340	Interest Receivable – Not Otherwise Classified							
2140	Accrued Interest Payable – Not Otherwise Classified							
5310	Interest Revenue – Other							
5400	Funded Benefit Program Revenue							
6330	Other Interest Expenses							
6400	Benefit Expense							
7190	Other Gains							
7290	Other Losses							
Totals								

[8] May require multiple lines for trading partners under each USSGL account.

Instructions for completing the "*Agency Submission for USSGL Accounts Used in More Than One Intragovernmental Category*"

- At the top of the form, enter the agency name, the end date of the accounting period (for example, 12/31/2012), the name of the preparer, and the date the report was prepared.
- For each USSGL account with each trading partner, enter the total amount of the balance with that trading partner and break out the dollar amount between the two IGT categories. For example, if an agency has a total Interest Receivable – Not Otherwise Classified, USSGL account 1340, of $10 million with the Department of the Treasury (TP 20), then the reporting agency must identify what portion of that balance is for Borrowings and what portion is for Investments.
- The reporting agency must report one line for each trading partner balance within a USSGL account. For example, if the reporting agency has Benefit Expense with 2 trading partners, then it must have 2 lines for USSGL account 6400, one line for each trading partner balance.
- Enter totals for each of the columns on the Totals line.
- Submit the report via email to email Financial.Reports@fms.treas.gov at the same time the quarterly and yearend reports are submitted.

Attachment (2): Intragovernmental Dispute Resolution Request Form

RESET FORM

Intragovernmental Dispute Resolution Request Form
Submit completed form to IBR.Dispute.Resolution@fms.treas.gov

Part I: Contact Information (To be completed by agency requesting dispute resolution)	
Requesting Agency (Disputer): _____	Trading Partner Agency (Disputee): _____
Contact Name: _____	Contact Name: _____
Title: _____	Title: _____
Email Address: _____	Email Address: _____
Phone Number: _____	Phone Number: _____

Part II: Type of Dispute (Please check one)

☐ Material Difference Report ☐ FMS Initiated

Part III: Item in Dispute Details

Disputed Amount:

Affected USSGL Account(s), Closing Package Line(s), or Reciprocal Category:

Clear Description of Dispute:

Describe Attempt(s) to Reach an Agreement with Trading Partner:

Discuss Relevant Considerations and Alternative Views:

Authoritative Reference(s):

*Please cite specific page, paragraph, or section numbers from FASAB Standard, OMB Circular No. A-136, Treasury Financial Manual, Business Rules, etc.

Proposed Solution or Expected Outcome:

Relevant Supporting Documentation (Please check applicable boxes and attach supporting documentation):

☐ Material Differences/Status of Disposition Certification Report
☐ Material Differences Report Additional Explanation Form
☐ Comparative Status of Disposition Certification Report
☐ Auditor's Documentation
☐ Evidence of Meetings and/or Correspondence with Trading Partner
☐ Other

Signature confirms that no IPAC chargebacks, rejections or new transactions were created to solve this dispute outside of the business rules.

Certification:
I certify that this written submission and supporting documentation are, to the best of my knowledge, complete and accurate.

_____ _____ _____
Chief Financial Officer or Designee Title Date

For the Department of the Treasury, Financial Management Service Use Only

Dispute Number: _____ Date Received: _____ Date Provided to Assistant Commissioner, GWA _____

Decision: _____

FMS Form 7055 (05-12)

DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE

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Attachment (3): Minimum Accounting Data Elements (MADEs)/USSGL Crosswalk

	Minimum Accounting Data Element (MADE)	Drives Accounting Events																					Facilitates Reconciliation
		2110	2120	2960	2990	1310	1319	1360	1370	1990	1410	2310	6100	6190/ 6720	6790	6900	8802	8803	8804	5100 / 5109	5200 / 5209	5325 / 5329	
1	Seller Unique Identifier																						✓
2	Order POC																						✓
3	Agreement Period																						✓
4	Order Period																						✓
5	Agreement Action																						✓
6	Order Action																						✓
7	Agreement Amount																						✓
8	Order Amount																						✓
9	Buy/Sell Transaction Type												✓				✓	✓	✓	✓	✓		
10	Accrual/WIP Amount	✓		✓		✓							✓			✓	✓	✓	✓	✓	✓	✓	
11	Advance/Nonadvance Indicator										✓	✓											

	Minimum Accounting Data Element (MADE)	Drives Accounting Events																					Facilitates Reconciliation
		2110	2120	2960	2990	1310	1319	1360	1370	1990	1410	2310	6100	6190/ 6720	6790	6900	8802	8803	8804	5100 / 5109	5200 / 5209	5325 / 5329	
12	Capitalized/Noncapitalized Indicator	✓		✓		✓							✓				✓	✓	✓	✓	✓		
13	TAS																						✓
14	Delivery Status																						✓
15	Delivery Amount																						✓
16	Collected Amount	✓	✓	✓		✓		✓	✓		✓	✓				✓				✓	✓	✓	

Attachment (4): Buy/Sell Minimum Accounting Data Element (MADE) Details

	MADE	Description
1	Seller Unique Identifier	A unique identifier established by the seller to capture and track each new agreement, order, and modification. The identifier makes use of a four-component numbering schema to capture and track the following for each order: • Agreement number – The first component represents the agreement under which the order has been made. An agreement could contain more than one order. • Order number – The second component represents the particular order. Each order should have a unique order number. • Agreement modification number – The third component represents any modifications to the agreement. • Order modification number – The fourth component represents any modifications to the order. At a minimum, the identifier must be referenced on invoices and IPAC transactions. The seller must report the identifier to the buyer following ratification of the agreement.
		Trading Partner Communication
		Seller: • Assigns identifier to new agreements, orders, and modifications; • Agrees to use identifier as reference on all related transactions;
		Buyer: • Agrees to use the assigned identifier as reference on all related transactions.
		Example Values: Agreement ID – Order ID – Agreement Modification ID – Order Modification ID
2	Order POC	Contact information for the individual, typically a COTR or equivalent, responsible for the authorizing actions and expenditures for the order. The seller must report the Order POC to the buyer following ratification of the agreement.
		Trading Partner Communication
		Seller: Provides POC information to buyer and obtains information for the order POC on the buyer side.
		Buyer: Provides POC information.
		Example Values: Name Phone Email
3	Agreement Period	The start/end dates for the agreement. The agreement period should reflect the period during which the seller expects all orders to be completed.
		Trading Partner Communication
		Seller: Determines expected start and end dates for agreement.
		Buyer: Confirms dates for the agreement.
		Example Values: Start Date or Date of Modification: MM-DD-YYYY End Date or Date of Cancellation: MM-DD-YYYY

#	MADE	Description
4	Order Period	The start/end dates for delivery of the order. The start and end dates for the order must not exceed the end date for the agreement.
		Trading Partner Communication
		Seller: Determines expected start and end dates for order.
		Buyer: • Confirms dates for each order; • Provides funding expiration date.
		Example Values: Start Date or Date of Modification: MM-DD-YYYY End Date *or* Date of Cancellation: MM-DD-YYYY
5	Agreement Action	The action taken on the agreement signifying a newly created, modified, or canceled agreement. This MADE can change according to modifications or cancellations to the agreement.
		Trading Partner Communication
		Seller: Modifies or cancels the agreement based on buyer's request.
		Buyer: • Determines whether the agreement already exists and requires modification; • Notifies the seller of the need to modify or cancel the agreement.
		Example Values: N = New M = Modification C = Cancellation
6	Order Action	The action taken on the order signifying a newly created, modified, or canceled order. This MADE can change according to modifications or cancellations to the order.
		Trading Partner Communication
		Seller: Modifies or cancels the order based on buyer's request.
		Buyer: • Determines whether the order already exists and requires modification; • Notifies the seller of the need to modify or cancel the order.
		Example Values: N = New M = Modification C = Cancellation
7	Agreement Amount	The total estimated agreement amount based on all orders.
		Trading Partner Communication
		Seller: Calculates the total amount for the agreement.
		Buyer: Agrees to payment for the total agreement amount.
		Example Values: $ Value for agreement amount

	MADE	Description	
8	Order Amount	The total amount obligated for the order, including direct costs and overhead fees and charges. The order amount must include a breakdown of reimbursable line costs based on units of measure, quantity, and unit price. Advance amounts must be factored in to determine the net amount due. For assisted acquisition, the seller must provide a breakdown for assisted acquisition line costs, including the total cost of the contract as agreed between the seller and the vendor and servicing fees charged by the seller for the administration of its contract vehicle.	
		Trading Partner Communication	
		Seller: Calculates the total amount for the order.	**Buyer:** Agrees to payment for the total order amount.
		Example Values	$ Value for order amount
9	Buy/Sell Transaction Type	The type of buy/sell transaction requested by the buyer.	
		Trading Partner Communication	
		Seller: Determines the buy/sell transaction type.	**Buyer:** Confirms the buy/sell transaction type.
		Example Values	S = Services G = Goods M = Mixed order with goods and services
10	Accrual/WIP Amount	The accrual amount based on the identified methodology and timing for recording the buyer's expense and the seller's revenue as costs are incurred. The seller must report the accrual amount to the buyer on a quarterly basis, at a minimum.	
		Trading Partner Communication	
		Seller: Establishes and communicates accrual amount to buyer.	**Buyer:** Agrees to use accrual amount.
		Example Values	Accrual Amount
11	Advance / Nonadvance Indicator	Indicator for the use of advances in the execution of an order. The use of advances is established at the agreement level.	
		Trading Partner Communication	
		Seller: Communicates requirement for advances.	**Buyer:** Accepts/rejects request for advance payments.
		Example Values	A = Advance N = Nonadvance

	MADE	Description	
12	Capitalized / Noncapitalized Indicator	Indicator for the buyer's intent to capitalize or expense a good. This will create a process to mitigate reconcilable differences related to capitalization processes.	
		Trading Partner Communication	
		Seller: Agrees to apply buyer's method to capitalize or expense an asset.	**Buyer:** Communicates intent to either capitalize or expense an asset.
		Example Values	C = Capitalized E = Expensed
13	TAS	The receipt, appropriation, expenditure, and other fund account symbol(s) and titles as assigned by the Fiscal Service, capturing detailed transaction data for the buyer and seller below the department level.	
		Trading Partner Communication	
		Seller: Provides TAS.	**Buyer:** Provides TAS.
		Example Values	See **http://www.fms.treas.gov/cars/factsheet_tas.html**.
14	Delivery Status	A status indicator for the delivery of goods/services that captures receipt and acceptance confirmation. The seller must adjust the status appropriately for partial and final deliveries and must include the receivables amount a stated on the invoice. The default value at initiation should be "U" for undelivered order. The seller should adjust the value to "P" for a partially delivered order. A "P" adjustment is only required once until the final delivered order, regardless of multiple partial deliveries. The value should be adjusted to "F" for final deliveries.	
		Trading Partner Communication	
		Seller: Adjusts status from "U" to "P" or "F" based on receipt and acceptance confirmation from buyer and tracks invoice amount.	**Buyer:** Communicates results of receipt and acceptance procedures to seller.
		Example Values	U = Undelivered P = Partial Delivery F = Final Delivery

	MADE	Description
15	Delivery Amount	The receivables amount as stated on the invoice in alignment with the delivery status indicator. **Trading Partner Communication** **Seller:** Adjusts status from "U" to "P" or "F" based on receipt and acceptance confirmation from buyer and tracks invoice amount. **Buyer:** Communicates results of receipt and acceptance procedures to seller. **Example Values:** $ Value for invoice amount (applicable to partial and final deliveries)
16	Collected Amount	Total collected amount to reflect current account balances for receivables and advance payments. The seller should adjust the amount with each collection. **Trading Partner Communication** **Seller:** • Tracks receivables and advance payments and adjusts amount with each collection; • Communicates amounts to buyer. **Buyer:** Confirms collected amount. **Example Values:** $ Value for collected amount

Attachment (5): Buy/Sell Minimum Accounting Data Element (MADE) Form

SELLER UNIQUE IDENTIFIER	
Agreement Number:_____ Order Number: _____ Agreement Modification (if applicable): ____ Order Modification (if applicable): _____	
ORDER POC	
Seller Name: Phone: Email:	Buyer Name: Phone: Email:
AGREEMENT PERIOD	
Start Date: MM-DD-YYYY	End Date: MM-DD-YYYY
ORDER PERIOD	
Start Date: MM-DD-YYYY	End Date: MM-DD-YYYY
AGREEMENT ACTION	
☐ New ☐ Modification	☐ Cancellation
ORDER ACTION	
☐ New ☐ Modification	☐ Cancellation
BUY/SELL TRANSACTION TYPE	
☐ Goods ☐ Services	☐ Mixed
ESTIMATED AGREEMENT AMOUNT	
$_____	
ORDER AMOUNT	
$_____	
ACCRUAL/WIP AMOUNT	
$_____	
ADVANCE/NONADVANCE INDICATOR	
Are Advance Payments allowed for this agreement?	☐ Yes ☐ No
If Yes, Total Advance Amount at initiation: $_____	
CAPITALIZED / NONCAPITALIZED INDICATOR	
☐ Capitalized	☐ Expensed

TAS[9]	
Seller Sublevel Prefix: CC Allocation Transfer Agency Identifier: CCC Agency Identifier: CCC Beginning Period of Availability: CCCC Ending Period of Availability: CCCC Availability Type Code: C Main Account Code: CCCC Subaccount Code: CCC	Buyer Sublevel Prefix: CC Allocation Transfer Agency Identifier: CCC Agency Identifier: CCC Beginning Period of Availability: CCCC Ending Period of Availability: CCCC Availability Type Code: C Main Account Code: CCCC Subaccount Code: CCC
DELIVERY STATUS	
D Undelivered D Partial Delivery D Final Delivery	
DELIVERY AMOUNT	
Invoice Amount: $_____	
COLLECTED AMOUNT	
$_____	

[9] **http://fms.treas.gov/cars/factsheet_tas.html**