

Required Supplementary Information

Budgetary Information

Budgetary Information as of September 30, 2001 and 2000 consisted of the following:

FY 2001 <i>(In Thousands)</i>	Appropriated Funds	Revolving Funds	Trust Funds	Other Fund Types	Total
Budgetary Resources:					
Budget Authority	\$ 776,640	\$ -	\$ -	\$ -	\$ 776,640
Unobligated Balance - Beginning of Period	21,427	-	8,929	-	30,356
Net Transfers, Prior Year Balance	-	-	-	-	-
Spending Authority from Offsetting Collections	40,766	-	-	-	40,766
Adjustments, Anticipated for Rest of Year	13,158	-	2,032	-	15,190
Total Budgetary Resources	<u>\$ 851,991</u>	<u>\$ -</u>	<u>\$ 10,961</u>	<u>\$ -</u>	<u>\$ 862,952</u>
Status of Budgetary Resources:					
Obligations Incurred	\$ 832,030	\$ -	\$ 5,523	\$ -	\$ 837,553
Unobligated Balances - Available	5,827	-	3,406	-	9,233
Unobligated Balances - Not Available	14,134	-	2,032	-	16,166
Total Status of Budgetary Resources	<u>\$ 851,991</u>	<u>\$ -</u>	<u>\$ 10,961</u>	<u>\$ -</u>	<u>\$ 862,952</u>
Outlays:					
Obligations	\$ 832,030	\$ -	\$ 5,523	\$ -	\$ 837,553
Less: Spending Authority from Offsetting Collections and Adjustments	(60,006)	-	(2,032)	-	(62,038)
Obligated Balance, Net-Beginning of the Period	147,592	-	27,663	-	175,255
Less: Obligated Balance, Net-End of the Period	(240,724)	-	(15,625)	-	(256,349)
Total Outlays	<u>\$ 678,892</u>	<u>\$ -</u>	<u>\$ 15,529</u>	<u>\$ -</u>	<u>\$ 694,421</u>

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FY 2000 <i>(In Thousands)</i>	Appropriated Funds	Revolving Funds	Trust Funds	Other Fund Types	Total
Budgetary Resources:					
Budget Authority	\$ 566,292	\$ -	\$ 40,920	\$ -	\$ 607,212
Unobligated Balance - Beginning of Period	29,246	-	7,936	-	37,182
Net Transfers, Prior Year Balance	(734)	-	(3,591)	-	(4,325)
Spending Authority from Offsetting Collections	46,813	-	169	-	46,982
Adjustments, Anticipated for Rest of Year	38,049	-	960	-	39,009
Total Budgetary Resources	\$ 679,666	\$ -	\$ 46,394	\$ -	\$ 726,060
Status of Budgetary Resources:					
Obligations Incurred	\$ 658,238	\$ -	\$ 37,465	\$ -	\$ 695,703
Unobligated Balances - Available	7,700	-	8,929	-	16,629
Unobligated Balances - Not Available	13,728	-	-	-	13,728
Total Status of Budgetary Resources	\$ 679,666	\$ -	\$ 46,394	\$ -	\$ 726,060
Outlays:					
Obligations	\$ 658,238	\$ -	\$ 37,465	\$ -	\$ 695,703
Less: Spending Authority from Offsetting Collections and Adjustments	(91,194)	-	(2,249)	-	(93,443)
Obligated Balance, Net-Beginning of the Period	136,809	-	17,964	-	154,773
Less: Obligated Balance, Net-End of the Period	(147,592)	-	(27,663)	-	(175,255)
Total Outlays	\$ 556,261	\$ -	\$ 25,517	\$ -	\$ 581,778

Claims for Refunds not Accrued

At September 30, 2001 and 2000, ATF had approximately \$38.4 and \$36.8 million, respectively, in refund claims under audit by the Tax Processing Center and the Technical Services offices. Refunds are payable upon approval.

Abatements/Write-offs

At September 30, 2001 and 2000, ATF had approximately \$15.5 and \$5.9 million, respectively, of assessments the entity still has statutory authority to collect at the end of the period, but has no future collection potential and are therefore defined as write-offs.

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