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# Treasury Financial Manual

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Transmittal Letter No. 650

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

## 1. Purpose

This transmittal letter releases revised I TFM 2-4700, Agency Reporting Requirements for the *Financial Report of the United States Government*. This chapter describes how agencies provide data for the *Financial Report of the United States Government* using the Governmentwide Financial Report System and the Federal Agencies' Centralized Trial-Balance System. It also includes the Financial Management Service's fiscal 2009 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balance(s).

## 2. Page Changes

### Remove

I TFM 2-4700 (T/L 644)

Table of Contents for Part 2 (T/L 646)

### Insert

I TFM 2-4700

Table of Contents for Part 2

## 3. Effective Date

This transmittal letter is effective immediately.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

Financial Reports Division  
Financial and Budget Reports Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 509B  
Hyattsville, MD 20782  
Telephone: 202-874-9910

Date: May 29, 2009

David A. Lebryk (Acting)  
Commissioner

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## Summary of Changes

### TFM Chapter

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
<b>Note:</b> The following terms used in this document are described below:		
	<ul style="list-style-type: none"> <li>• Updated – The information has been changed to reflect the current period.</li> <li>• Revised – The information has been modified from the prior-year’s presentation.</li> <li>• Deleted – The information has been removed from the document.</li> <li>• New – The information is new to the document.</li> </ul>	
4701	Scope and Applicability	Updated
4702	Authority	Updated
4703	Definition of Terms	Updated
4704	FR Processing Key Dates Figure 2: FR Processing Key Dates	Updated Updated
4705	Closing Package Requirements Figure 3: Closing Package Process	Updated Updated
4705.10	GFRS System Access	Updated
4705.15	GFRS Reportable Data	Updated
4705.15a	Preparation of Financial Statement Template	Updated
4705.15b	The Closing Package	Updated
4705.20	Reclassifications of Verifying Agencies’ Financial Statements	Updated
4705.20a	Custodial Activity	Updated
4705.20b	Earmarked Funds	No Changes
4705.20c	Social Insurance	Updated
4705.20d	Fiduciary Activities	New
4705.20e	Reporting of Government Account Series (GAS) Investments With the Bureau of the Public Debt Purchased by Agencies Using Deposit Fund Monies	Formerly 4705.20c Updated
4705.25	Special Basis of Accounting	No Changes
4705.30	Federal Trading Partner Note	No Changes
4705.30a	Parent/Child Reporting	No Changes

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
4705.35	Reciprocal Categories	Revised
4705.40	GFRS Notes	Updated
4705.45	Other FR Data	No Changes
4705.50	CFO Closing Package Data Verification	Revised
4705.55	Audit Requirements for the Closing Package	Updated
4705.60	Closing Package Schedule of Uncorrected Misstatements Process	Updated
4705.65	Legal Representation Letter Process	Updated
4705.70	Other Required Information	Updated
4705.75	Yearend Intragovernmental Reconciliation Process Related to Closing Package Reporting	Revised
4705.80	CFO Procedures for Intragovernmental Activity/Balances	No Changes
4705.80a	Detailed CFO Representation Instructions	No Changes
4705.80b	Section I: General Intragovernmental Reporting Results	Updated
4705.80c	Section II: Explanation of Closing Package Differences	Updated
4706	Intragovernmental Requirements	
4706.10	Intragovernmental Activity/Balances Reconciliation Requirements Authority	No Changes
4706.15	<i>Federal Intragovernmental Transactions Accounting Policies Guide</i>	Updated
4706.20	Intragovernmental Fiduciary Confirmation System (IFCS)	Updated
4706.20a	IFCS System Access	Updated
4706.20b	IFCS Reporting Reconciliation Requirements	No Changes
4706.25	Nonfiduciary Transactions	No Changes
4706.25a	Related to Capitalized Purchases	Updated

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
4706.30	Quarterly Intragovernmental Transactions Reconciliation Process	No Changes
4706.30a	Department Code Reporting for Treasury General Fund Activities	Updated
4706.30b	Agency Quarterly Submission	Revised
4706.30c	Agency "F" Transactions Submission Parent/Child Reporting	No Changes
4706.30d	FMS Intragovernmental Activity Reports	Revised
4706.30e	Agency Quarterly Status of Disposition Certification	Updated
4706.30f	Detailed Quarterly Status of Disposition Certification Instructions	Updated
4706.30g	Reporting Agency's Explanation of Reporting in Part I	Updated
4707	FACTS I Requirements	
4707.10	Collection of ATB Data	Updated
4707.15	FACTS I System Access	No Changes
4707.20	FACTS I Reportable Data	No Changes
4707.20a	Master Appropriation File (MAF)	Updated
4707.20b	Adjusted Trial-Balance (ATB)	Updated
4707.20c	Special Accounts	No Changes
4707.20d	Treasury Managed Trust Fund Accounts	Updated
4707.20e	Parent/Child Reporting	No Changes
4707.20f	ATB Reports Transmission Methods	No Changes
4707.20g	Proprietary Balances in Canceled Accounts	No Changes
	All Dates	Updated
	Contacts	Updated
	Appendices Listing	Updated

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
<b>Appendix 1 Reclassified Balance Sheet</b>		
Line 2.7		Revised Line title
Line 2.8		Revised Line number, former Line 2.7
Line 2.9		Revised Line number, former Line 2.8
Line 6.7		Revised Line title
Line 6.8		Revised Line number, former Line 6.7
Line 6.9		Revised Line number, former Line 6.8
Line 6.10		Revised Line number, former Line 6.9
<b>Appendix 1 Reclassified Financial Statement Line Item Descriptions</b>		
Line 2.7		New
Line 2.8		Revised Line number, former Line 2.7 Updated
Line 2.9		Revised Line number, former Line 2.8 and Revised Calculation to (sum of 2.1 thru 2.8) Updated
Line 6.7		New
Line 6.8		Revised Line number, former Line 6.7 Revised
Line 6.9		Revised Line number, former Line 6.8 Updated
Line 6.10		Revised Line number, former Line 6.9 and Revised Calculation to (sum of 6.1 thru 6.9)Updated
<b>Appendix 1 Reclassified Statement of Net Cost</b>		
		Updated
<b>Appendix 1 Reclassified Statement of Changes in Net Position</b>		
		Updated
<b>Appendix 2 Sample Agency A Reclassification Entry Summary</b>		
		No Changes

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
<b>Appendix 3 Financial Report (FR) Notes and Instructions</b>		
Note 1	Text Data Section B	Revised New
Note 2	Line Item Notes	Revised
Note 3		Updated
Note 4A		Updated
Note 4B		Updated
Note 5		Updated
Note 6		Updated
Note 7	Entire Note	Revised
Note 8		Updated
Note 9		Updated
Note 10A		Updated
Note 10B	Section B, C, and D	New
Note 11	Sections B, and L Section O	Revised Deleted
Note 12		Updated
Note 13		Updated
Note 14		Updated
Note 15		Updated
Note 16		Updated
Note 17	Entire Note	Revised
Note 18	Section E	Revised
Note 19		Updated
Note 20		Updated
Note 21		Updated
Note 22	Section E and F (Instructions only)	Revised
Note 23		Updated
Note 24		Updated

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
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**Appendix 3 Financial Report (FR) Notes and Instructions (cont'd)**

Note 25	Entire Note	Revised
Note 26	Entire Note	Revised
Note 27		New
Note 28A		New
Note 28B		New

**Appendix 4 Other Financial Report (FR) Notes Data and Instructions**

Note 1		Updated
Note 2		Updated
Note 3		Updated
Note 4		Updated
Note 5		Updated
Note 6		Updated
Note 7		Updated
Note 8		Updated
Note 9		Updated
Note 10	Section A	Added a note for critical deferred maintenance
Note 11		Updated
Note 12		Updated
Note 13		Updated
Note 14		Updated
Note 15		Updated
Note 16		Formerly Stewardship Land, which moved to Appendix 3 Note 25. The title has been changed and is a New Note
Note 17		Deleted and moved to Appendix 3 Note 26



<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
<b>Appendix 5 Federal Trading Partner Department Codes for Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial Balance System I (FACTS I)</b>		
		No Changes
<b>Appendix 6 Reciprocal Categories Crosswalk to Financial Statements</b>		
		Updated
<b>Appendix 7</b>	<b>Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts</b>	
Reciprocal Categories USSGL Accounts		
Category 02		Added Account: 2141 Updated USSGL title: 2140
Category 22		Deleted Accounts: 2179 and 2950
Category 29		Added Accounts: 3108, 5708, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, and 5896  Deleted Accounts: 5799 and 5809 USSGL Attribute Changes: 2985, 5890, 5800, and 5801 Updated USSGL titles: 2400, 5800, 5801, 5791, and 5890
<b>Appendix 8</b>	<b>Fiscal 2009 CFO Representations for Federal Intragovernmental Activity and Balances</b>	
		Updated
<b>Appendix 9</b>	<b>Budget Subfunction (BSF) Codes</b>	
		No Changes
<b>Appendix 10</b>	<b>Quarterly Intragovernmental Reporting and Analysis System (IRAS) Data Submission – Description and Formats</b>	
		Revised
<b>Appendix 11</b>	<b>Fiscal 2009 USSGL Account Attributes Required for FACTS I Reporting</b>	
		Added Accounts 2141, 2191, 3400, 3410, 3420, 5310, 5802, 5803, 5804, 5805, 5806, 5820, 5821, 5822, 5823, 5824, 5825, 5826, 5830, 5831, 5832, 5833, 5834, 5835, 5836, 5891, 5892, 5893, 5894, 5895, 5896, and 6340  Deleted Accounts 2179, 2950, 5799, and 5809  Accounts Title Changes 2140, 2400, 5791, 5800, 5801, 5890

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**Part 2—Chapter 4700**

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

**This 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 (FACTS I). It also includes the Financial Management Service's (FMS's) fiscal 2009 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balances (ATBs).**

## **Section 4701—Scope and Applicability**

All agencies must provide FMS with required fiscal yearend data that will be used to prepare the FR. All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via GFRS and FACTS I. All nonverifying agencies must submit FACTS I ATB data and must complete GFRS 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 designee of each verifying agency must prepare and submit the Closing Package data for fiscal 2009 and fiscal 2008 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 4705.55.

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. Standard General Ledger (USSGL) accounts (see Appendix 11). 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 of the Budget and Accounting Procedures Act of 1950 (31 U.S.C. 3513a) requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

These mandates do not apply to the legislative and judicial branches of the Federal Government. However, Treasury strongly encourages these entities to

submit ATBs, GFRS Notes, and Other FR Data, as applicable.

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## Section 4703—Definition of Terms

**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 Appendix 11).

**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 Appendix 11 to further modify a USSGL account:

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

**S**—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**—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**—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.”

**Budget Functional Classification**—This system 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.

Each three-digit budget subfunction (BSF) code contained in the MAF represents a subfunction grouped under 1 of 19 functions. The Office of Management and Budget (OMB) groups each of the 19 functions under the 5 superfuctions presented in the *Budget of the United States Government*. Each ATB is associated with a single BSF identified in the MAF record. (See Appendix 9 for a list of valid BSFs.)

**Closing Package**—This is a methodology designed to link 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.

**Financial Statement Template**—This template is a format defined by each agency based on its comparative, audited consolidated, department-level financial statement line items and USSGL crosswalks.

**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 (GAO, A Glossary of Terms Used in the Federal Budget Process, September 2005, GAO-05-734SP). 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

**Figure 1: Agencies Required to Verify and Submit a Closing Package and Provide CFO Representations for Federal Intragovernmental Activity and Balances**

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

transaction between trading partners in the same department.

**Intragovernmental**—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.

**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) Statements of Federal Financial Accounting Standards (SFFAS) No. 5 and No. 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 FASAB SFFAS No. 5 and No. 12.

**Reciprocal Category (RC)**—This is a set of Closing Package financial statement Federal line items that will be used to perform eliminations at the Governmentwide level (see Appendix 6).

**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 FASAB SFFAS No. 5 and No. 12.

**Special Fund Receipt Accounts**—Agencies use these accounts for collections earmarked by law for a specific purpose.

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

**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 fiscal years 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 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, etc.

**United States Standard General Ledger (USSGL) Data**—This is FACTS I ATB data that can be viewed in GFRS to assist agencies in completing their Closing Packages, and for nonverifying agencies to complete notes and other FR data. The financial data in the Closing Packages are based on the agencies’ comparative, audited consolidated, department-level financial statements. See the USSGL Web site at <http://www.fms.treas.gov/ussgl>.

**Verifying Agencies**—These agencies consist of the 24 major CFO Act agencies and 11 other agencies material to the FR.

See Figure 1 for the list of verifying agencies.

**Section 4704—FR Processing Key Dates**

See Figure 2, FR Processing Key Dates, for submission and reporting dates.

08/27/09	FACTS I MAF window opens.
08/31/09*	Verifying agency IGs must submit interim legal representation letters and management schedules to GAO, the Department of Justice (DOJ), and FMS.
09/09/09	For verifying and nonverifying agencies, window opens for Closing Package data submissions in GFRS for Modules GF001 to GF008, as applicable.
09/18/09*	Agencies’ FACTS I MAF submissions due date.
10/01/09	Window opens for FACTS I ATB submissions.
10/08/09	Intragovernmental Fiduciary Confirmation System (IFCS) window opens for fourth quarter 2009.
10/16/09*	IFCS window closes for fourth quarter 2009 (final).
10/18/09*	Fourth-quarter 2009 agency Intragovernmental Reporting and Analysis System (IRAS) data file due to FMS.
11/16/09*	<ol style="list-style-type: none"> <li>1. Window closes for FACTS I ATB submissions to FMS for nonverifying agencies at 6 p.m. EST.</li> <li>2. GFRS Notes and Other FR Data submissions are due for nonverifying agencies at 6 p.m. EST.</li> <li>3. Verifying agency IGs must submit final legal representation letters and management schedules to GAO, DOJ, and FMS</li> <li>4. IG opinion on the Closing Package for verifying agencies, including the Trading Partner Note, is due by 6 p.m. EST.</li> <li>5. IG submits the documents outlined in subsection 4705.55 that support the IG opinion on the Closing Package.</li> <li>6. Verifying agencies must submit a Closing Package Schedule of Uncorrected Misstatements (SUM) including the Management Representation Letter to FMS.</li> </ol>
11/19/09	Verifying agencies will generate IRAS reports based on the Closing Package data using the Discoverer application in GFRS.
11/24/09*	The <i>CFO Representations for Federal Intragovernmental Activity and Balances</i> , including the CFO-certified <i>Closing Package Material Differences/Status of Disposition Certification Report</i> (Parts I, II, and III), are to be provided to FMS and GAO.
11/30/09	Verifying agencies will generate the <i>Intragovernmental Comparative Closing Package Explanations of Differences Report</i> for fiscal 2009 via the Discoverer application in GFRS.
12/01/09	Window closes for FACTS I ATB submissions to FMS for verifying agencies at 6 p.m. EST.
*Represents the “no later than date.” Agencies should submit data as early as possible.	

Figure 3: 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 •Statement or Note on Custodial Activity (if applicable)		Reclassify agency's financial statements to Closing Package format. •Balance Sheet •Statement of Net Cost •Statement of Changes in Net Position		Identify Federal Trading Partner Department Codes.		Enter predefined notes to the Closing Package, including <b>Statement of Social Insurance</b> (if applicable).		Enter other required data. Examples: Stewardship Deferred Maintenance Tax Burden		Agency CFO will review and certify and IG will issue 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		

**Section 4705—Closing Package Requirements**

Verifying agencies must:

- 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 will be reported in GFRS Module GF006, FR Notes (see Figure 3) and refer to subsection 4705.20c for details.

**Note: The Statement of Social Insurance is one 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 statement.

- 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 Notes dependent upon the Reclassified Balance Sheet line items and other Notes required in the FR (see Appendix 3).
- Disclose other information not contained in the primary FR financial statements and Notes required to meet the FASAB standards (see Appendix 4).
- Provide explanations for any data that has changed by the FMS established threshold or more between fiscal 2008 and

fiscal 2009 as required by GFRS.

- Provide to FMS an electronic copy of the draft financial statements when the copy is provided to OMB if not available on the OMB’s MAX Federal Community Web site. Notify FMS of additional updates to the agency’s financial statements as they are made available on OMB’s MAX Web site.
- Contact FMS, or be contacted by FMS, to determine reporting procedures for any adjustments to their Closing Package data after November 16, 2009.

**4705.10—GFRS System Access**

The GFRS Internet application on GOALS II requires a user ID and password. The address for the GFRS

Internet application on GOALS II is <https://fmsapps.treas.gov/ias>.

Agencies can apply for a user ID and password by submitting a GOALS II Enterprise System Access Request (ESAAS) Form. Contact the GWA Customer Assistance Group for information at 202-874-8270.

#### **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 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 is contained in GFRS Module GF006, FR Notes. Refer to subsection 4705.20c for details and to whom the section applies.

##### **4705.15b—The Closing Package**

Figure 3 depicts the Closing Package process. FMS will use 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 FMS for fiscal 2009 reporting.

##### **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 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. This description provides guidance when reclassifying amounts from agency line items to Closing Package line items. For example, FMS requires that agencies include two line items on the Statement of Net Cost or the Income Statement to facilitate the reclassification of this statement, "Total Gross Cost" and "Total Earned Revenue." These lines 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 in GFRS unless the balance of that line is abnormal, then the amount will be entered as a negative. (Refer to Appendix 11 for the normal balance of a USSGL account.) 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 on the FR for several reasons. For example, the FR 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 FR 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 will 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, reclassify all nonexchange revenue lines to "Other taxes and receipts" and exchange lines to "Miscellaneous earned revenue" (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). **From the Disposition of Collections section**, reclassify all Federal lines to "Expenditure Transfers – Out of 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.

Agencies that have collections that do not meet Statement or Note on Custodial Activity reporting requirements should refer to the General Fund Receipt Account Guide on the USSGL Web site (<http://www.fms.treas.gov/ussgl/index.html>) for further guidance.

#### **4705.20b—Earmarked Funds**

Earmarked funds 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.

At the Governmentwide level, the U.S. Government Balance Sheet will show separately the portion of the net position attributable to earmarked funds. The standard further requires the disclosure of condensed information on assets, liabilities, and net cost for all earmarked funds.

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

#### **4705.20c—Social Insurance**

The Statement of Social Insurance is required by SFFAS Nos. 25, 26, and 28 to be presented as a basic financial statement. Agencies will provide the

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

**Note:** The information related to the Statement of Social Insurance appears in GFRS Module GF006, FR Notes, because GFRS was not designed with a separate financial statement module for the Statement of Social Insurance. As such, verifying agencies cannot enter information related to the Statement of Social Insurance into a separate financial statement module. Since the **Statement of Social Insurance is one 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 statement, verifying agencies must enter the information related to the Statement of Social Insurance into GFRS Module GF006, FR Notes.

The Social Insurance Program reporting agencies are required to report the Statement of Social Insurance 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 2009 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds) and from HHS (the 2009 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 no later than September 23, 2009.

#### **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 will recognize 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 or nonverifying entities will be required to enter this fiduciary liability line item in the Reclassified Balance Sheet, in the Closing Package Module GF003.

However, both verifying and nonverifying entities with fiduciary activity must enter the agency fiduciary activity note disclosure information in the Closing Package Notes to the FR Financial Statements (Module GF006) (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 4705.80b, 4706.15, 4706.20, 4706.20a, 4706.20b, 4706.25, and 4706.30d.

#### **4705.20e—Reporting of Government Account Series (GAS) Investments With the Bureau of the Public Debt Purchased by Agencies Using Deposit Fund Monies**

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 for fiscal 2009 data. Verifying agencies must adhere to the following three bullets for fiscal 2008 reporting.

- The deposit fund investments in GAS to the Closing Package Federal line titled, "Federal Investments." Identify this amount using trading partner code "9900" in the Federal Trading Partner Note (Module GF004).
- The liability with the public related to GAS investments by deposit funds to the Closing Package Federal line titled, "Other liabilities (without reciprocals)." Identify this amount using trading partner code "9900" in the Federal Trading Partner Note (Module GF004).
- 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." Identify this amount using trading partner code "2000" in the Federal Trading Partner Note (Module GF004).

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

#### **4705.25—Special Basis of Accounting**

Verifying agencies that use another comprehensive basis of accounting (OCBOA), other than FASAB standards, 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 OCBOA agencies in GFRS. OCBOA agencies must perform an additional step in GFRS before reclassifying their financial statement line items to the Closing Package line items. OCBOA agencies must restate 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. This restated data is referred to as OCBOA data for GFRS purposes. OCBOA agencies will reclassify the OCBOA data to the Closing Package line items instead of the data from their latest audited financial statements. Agencies must subject all of the above-mentioned adjustments to their Closing Packages to the audit coverage described in subsection 4705.55.

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.

#### **4705.30—Federal Trading Partner Note**

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, 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. Identifying the trading partner enables analysis and elimination of Federal activity based on reciprocal categories at the Governmentwide level. See Appendix 5 for a complete list of Federal trading partner department codes.

#### **4705.30a—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 will result 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 Bureau of the Public Debt (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 U.S. Marshals Services 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 will result 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.

#### **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 category 29, which contains all line items for which no reciprocal line items exist. The reciprocal categories crosswalk to the Closing Package reclassified financial statements only (Balance Sheet, Statement of Changes in Net Position, and Statement of Net Cost). See Appendix 6 for a complete list of reciprocal categories and the financial statements to which they relate.

#### **4705.40—GFRS Notes**

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

Nonverifying agencies submit Notes data based on the amounts from the "generic" financial statements, compiled in GFRS, to FMS by November 16, 2009, no later than 6 p.m. EST. The generic financial statements are based on the USSGL crosswalk to the FR statements and populated by FACTS IATB data. See Appendix 3 for the format of the GFRS Notes.

Verifying and nonverifying agencies submit 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 Statement, 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, earmarked funds, commitments, and contingencies). See Appendix 3 for the GFRS Notes requirements.

#### 4705.45—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.

#### 4705.50—CFO Closing Package Data Verification

Verifying agency CFOs must certify the accuracy of the data in the Closing Package for the IG to opine upon no later than 6 p.m. EST on November 16, 2009. In the past, FMS had stated a due date for this CFO certification. Typically, this date was 2 days before the due date for the IG opinion on the Closing Package data. However, FMS has decided not to require a specific date for the CFO certification because it is more efficient and less restrictive, as the CFO and IG are in a better position to determine the best schedule that will provide the IG opinion on the Closing Package no later than 6 p.m. EST on November 16, 2009.

#### 4705.55—Audit Requirements for the Closing Package

An audit opinion is required for the special purpose/Closing Package financial statements, for fiscal 2009 and 2008, based on agency-entered data in GFRS through the Closing Package. This includes the Federal Trading Partner Note and should be completed no later than 6 p.m. EST on November 16, 2009. The IG will provide 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 special-purpose financial statements (Closing Package). Verifying agencies with a yearend other than September 30 are subject to all requirements of this Treasury Financial Manual (TFM) chapter. However, they will be 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 special-purpose (Closing Package) financial statements section of OMB Bulletin No. 07-04, as amended.

The intragovernmental activity and balances contained in the Closing Package in GFRS Module GF004, Federal Trading Partner Note, are included within the scope of the opinion on the special-purpose financial statements (Closing Package). Verifying agencies should review thoroughly information provided as Other FR Data (subsection 4705.45) 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 facilitate the Closing Package audit process: (1) reclassified financial statements (including **GFRS Note 23 for the Statement of Social Insurance**, if applicable); (2) GF004F Trading Partner Summary Note Report; (3) GF003G Closing Package Line Reclassification Summary Report; (4) GF006 FR Notes Report; (5) GF007 Other FR Data Report; and (6) Management Representation Letter on the Closing Package, including Summary of Uncorrected Misstatements (including misstatements identified in the agency’s Financial Statement Management Representation Letter). Each IG must package a copy of the aforementioned documents in addition to the Closing Package auditors’ report and must e-mail them in Portable Data File (PDF) to GAO, FMS, and OMB by 6 p.m. EST on November 16, 2009.

#### 4705.60—Closing Package Schedule of Uncorrected Misstatements Process

Verifying agencies must submit a Closing Package Schedule of Uncorrected Misstatements (SUM) as a part of their Management Representation Letter on the Closing Package as stated in subsection 4705.55, Audit Requirements for the Closing Package. The SUM must be submitted to FMS no later than November 16, 2009. Agencies that are not required to submit a Closing Package audit (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, and Statement of Social Insurance (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 either known or likely.
- 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 should also 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.

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>.

#### **4705.65—Legal Representation Letter Process**

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 legal representation letters and management schedules to FMS, DOJ, and GAO no later than August 31, 2009. They must submit the final legal representation letter and management schedules to FMS, DOJ, and GAO no later than November 16, 2009. All files sent by e-mail must be in PDF format (zipped files will not be accepted). The agency's legal representation letter must contain a table prepared by management that summarizes the content of the legal representation letter as disclosed in the agency's financial statements. For guidance, refer to OMB

Bulletin No. 07-04, as amended, as it relates to legal representation letters. Legal action, depending on the probability of a negative outcome, meets the contingent liability criteria as defined in SFFAS No. 5. Agencies must recognize a contingent liability on their financial statements or must disclose it in the financial statement notes if all three criteria for contingent liability are not met. They must categorize all 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.

Verifying agency IGs also must provide FMS information about subsequent events that occurred after the effective date of their final legal representation letter through December 1, 2009, that resulted in a change of likelihood or an amount of loss. Send this information via e-mail to FMS no later than December 2, 2009, by 6 p.m. EST.

Subsequent event information will be 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>.

#### **4705.70—Other Required Information**

Verifying agency CFOs also must provide FMS information about subsequent events that changed, or did not change, the financial statements and occurred after the issuance date of the agencies' audited financial statements and up through December 7, 2009. Send this information via e-mail to FMS no later than December 8, 2009, by 6 p.m. EST. If there are "no changes," send an e-mail to FMS no later than December 8, 2009, by 6 p.m. EST and indicate that there are no changes to the financial statements due to subsequent events. Subsequent event information will be based on the agency's materiality threshold. Do not include legal contingencies or items submitted in Note 1 in GFRS.

#### **4705.75—Yearend Intra-governmental Reconciliation Process Related to Closing Package Reporting**

Verifying agencies will use the Closing Package intragovernmental data (submitted as part of the Closing Package) to generate reports.

Prior to agencies' Closing Package submissions, agencies should validate and reconcile RC 07 and RC 08 data by using the following UCAD reports on the FMS Web site at <http://www.fms.treas.gov/facts/reports.html>:

- *RC 07—Appropriation of Unavailable Trust or Special Fund Receipts;*
- *RC 08—Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources.*

Agencies can retrieve these reports on the eighth workday of every month.

On November 19, 2009, verifying agencies will generate the following Intragovernmental Reporting and Analysis System (IRAS) reports. Use the Discoverer application in GFRS 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;*
- *Intragovernmental General Fund Detail Report;*

AND

- *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report.*

Agencies should use these reports to work with their trading partners to reconcile reciprocal Closing Package differences.

On November 19, 2009, verifying agencies will generate the following IRAS versus UCAD reports on the FMS Web site at <http://www.fms.treas.gov/factsi/reports.html>:

- *Closing Package Reciprocal Category 07 Reported Data vs. UCAD;*
- *Closing Package Reciprocal Category 08 Reported Data vs. UCAD.*

These reports show agencies their reciprocal balances reported in the Closing Package compared to the data reported in Treasury's central accounting system.

Agencies should use these reports along with the UCAD reports to explain the differences in RC 07 and RC 08 reported data on the *Material Differences/Status of Disposition Certification Report*, Part II, with the data they reported into Treasury's central accounting system.

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 4706.30f and 4706.30g for further detail regarding the explanation of differences) to their FMS contact person via e-mail and to the following e-mail address: [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov). On November 30, 2009, verifying agencies will generate the *Intragovernmental Comparative Closing Package Explanations of Differences Report* via the Discoverer application.

#### **4705.80—CFO Procedures for Intragovernmental Activity/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 intragovernmental 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.

FMS will provide the CFO Representation for Federal Intragovernmental Activity and Balances form to use when completing the CFO representations (see Appendix 8). FMS will post this form on its Web site at <http://www.fms.treas.gov/factsi>. The representations relating to whether the reconciliation was completed for each item of Section I (General Intragovernmental Reporting Results) and Section II (Explanation of Closing Package Differences) must be completed in their entirety.

#### **4705.80a—Detailed CFO Representation Instructions**

Verifying agencies must provide responses to the following intragovernmental items.

#### **4705.80b—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, fiduciary, and transfer intragovernmental transactions.
- Review the agency's activity reported under 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.
- Did all trading partners report Closing Package intragovernmental activity/balances? If "no," list those Federal program agencies that did not report Closing Package intragovernmental activity/balances. (Refer to the Discoverer-generated *Intragovernmental Closing Package Activity Summary Report*).
- Review the Discoverer-generated *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report*. List those Federal program agencies that were not contacted or pursued concerning material differences.

- Did the agency use the UCAD reports available on the FMS Web site at <http://www.fms.treas.gov/factsi/reports.html> to validate the agency's trading partner data entered in GFRS Module GF004 for the Closing Package line items in RC 07 and RC 08? If "no", provide an explanation (refer to UCAD RC 07 and RC 08 reports from the FMS Web site).
- 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.
- For all responses to the above intragovernmental issues, 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.

#### 4705.80c—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, in terms of the following categories: (1) Confirmed Reporting, (2) Accounting Methodology Difference, (3) Accounting/Reporting Error, (4) Timing Difference – CY, (5) Unknown, and (6) Timing Difference – PY. Also, explain the special items and differences on the *Intragovernmental Closing Package Material Differences/Status of Disposition Report*, Part II, on the supplemental attachment provided by FMS. For each explanation, documented support **must** be included, in detail, on the supplemental attachment provided by FMS. (Refer to subsections 4706.30f and 4706.30g for further detail regarding the explanation of differences).

Provide an electronic file of the CFO's Representations for Federal Intragovernmental Activity and Balances along with the completed *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report* to FMS and GAO by November 24, 2009.

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### Section 4706—Intragovernmental Requirements

#### 4706.10—Intragovernmental Activity/Balances Reconciliation Requirements Authority

The intragovernmental transactions reconciliation requirements are stated in the following:

- OMB Circular No. A-136, revised;
- OMB Memorandum M-07-03, *Business Rules for Intragovernmental Transactions*;

AND

- TFM Volume I, Bulletin No. 2007-03, *Intragovernmental Business Rules*.

Agencies may obtain copies of OMB Circular No. A-136, revised, and the business rules from the OMB Web site at <http://www.whitehouse.gov/omb>. TFM Volume I, Bulletin No. 2007-03, is available on the TFM Web site at <http://www.fms.treas.gov/tfm>.

#### 4706.15—Federal Intragovernmental Transactions Accounting Policies Guide

FMS provides detailed guidance on accounting and reconciling intragovernmental balances in the *Federal Intragovernmental Transactions Accounting Policies Guide*, (to be updated for fiscal 2009). To access this document, see the FMS Web site at <http://www.fms.treas.gov/factsi>.

The *Federal Intragovernmental Transactions Accounting Policies Guide*

provides Federal agencies with Governmentwide accounting policies related to fiduciary and nonfiduciary intragovernmental transactions. It also provides Federal agencies with the tools to facilitate the reconciliation process and gives examples of accounting and reporting for various types of transactions. In addition, the *Federal Intragovernmental Transactions Accounting Policies Guide* addresses policies and procedures for the confirmation process. Confirmations certify that the activities and balances in the USSGL intragovernmental accounts are accurate, complete, and reconcile to the partner agency accounts. These USSGL intragovernmental accounts are included in the Guide. Agencies must use these reciprocal account groupings for intragovernmental balances. See Appendix 7 for a list of each reciprocal category grouping.

Finally, the *Federal Intragovernmental Transactions Accounting Policies Guide* lists the reciprocal account categories (two-digit codes representing groupings of similar reciprocal transaction types). Agencies should use these categories to reconcile balances with their trading partners and/or the data in Treasury's central accounting system. The reciprocal account categories cover both intragovernmental fiduciary and nonfiduciary categories.

#### 4706.20—Intragovernmental Fiduciary Confirmation System (IFCS)

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

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

- Investments—Including interest payables and receivables, interest income and expense, and amortization of premiums and discounts with the Bureau of the Public Debt (BPD).
- Borrowings—Including interest payables and receivables, and interest income and expense from BPD or the Federal Financing Bank (FFB).
- Federal Employees' Compensation Act (FECA) transactions with DOL—Including routine payments and accruals for FECA liabilities. Note that amounts relating to unemployment compensation are not included. Therefore, agencies need to exclude these amounts before posting expenses (USSGL account 6400) in IFCS.
- Employee Benefit Program transactions with the Office of Personnel Management (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).

For third quarter fiscal 2009, IFCS will open on July 9, 2009, and will close on July 23, 2009. For fourth quarter fiscal 2009, IFCS will open on October 8, 2009, and will close on October 16, 2009.

#### **4706.20a—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>. To gain access to IFCS, all agency users and backup personnel must submit a GOALS II ESAAS Form by fax to the IFCS

administrator at 202-874-9907. All agencies must designate agency user backups for all roles. After the ESAAS form is processed, the IFCS administrator will make the agency assignment. Then, the agency department administrator will assign the designee to his or her specific agency fund symbols for the borrowings and investments categories and agency code for OPM and DOL categories. The designee will receive the user ID and password from the Data Access Control Division (DACD). Contact the GWA Customer Assistance Group for information at 202-874-8270.

#### **4706.20b—IFCS Reporting Reconciliation Requirements**

Agencies must ensure that fiduciary intragovernmental balances are confirmed using the IFCS. Similarly, other intragovernmental balances should be confirmed using IRAS reports. Intragovernmental balances confirmed through IFCS and IRAS should agree to the Closing Package reporting and the agency's financial statements. Reconciliation should occur prior to submitting the Closing Package data.

#### **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 memo 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 but are used in the quarterly IRAS reporting in order to reconcile intragovernmental buy/sell activity.

#### **4706.30—Quarterly Intragovernmental Transactions Reconciliation Process**

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—Department Code Reporting for Treasury General Fund Activities

Agencies will use trading partner code “99” strictly for recording transactions with the Treasury General Fund of the United States. Agencies should not confuse the Treasury General Fund of the United States with the Department of the Treasury, the agency. They are not synonymous and great care should be taken to distinguish one from the other when designating an appropriate partner code. Some examples of activities that produce transactions with the Treasury General Fund of the United States are:

- Custodial activity, such as tax revenue—USSGL accounts applicable to this activity include but are not limited to USSGL accounts 2980F, 5800F, 5890F, 5801F, 5990F, and 5991F.
- Other collections collected or accrued for the Treasury General Fund.
- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.
- Governmentwide entity/custodial accounts that consist primarily of interest revenue and seigniorage, for Treasury Bureaus FMS and BPD only.
- Liquidating fund assets in excess of liabilities.
- Receivable from appropriations (USSGL account 1921F, for Treasury only).
- Rescissions that are permanently canceled by law.
- Other asset/liability activities associated with the Treasury General Fund (for example, USSGL accounts 1325F and 2400F).

Agencies engaged in activity with the Department of the Treasury as a trading partner regarding all other intragovernmental activities, such as Judgment Fund transactions, investments, borrowings, transfers, appropriations, and buy/sell activity, will use department code “20.” Agencies should contact the Director, Financial Reports Division, via e-mail at [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov), if they are unsure about the applicability of department code “99” to particular transactions.

### 4706.30b—Agency Quarterly Submission

In support of the quarterly reconciliation process, verifying agencies must submit full proprietary adjusted trial balances or submit, at a minimum, a trial balance that contains all their accounts with an “F” attribute and the following other USSGL accounts: 1010 (Fund Balance With Treasury), 3101 (Unexpended Appropriations – Appropriations Received), and 3106 (Unexpended Appropriations – Adjustments) to FMS no later than July 23, 2009, for third quarter fiscal 2009, and October 18, 2009, for fourth quarter fiscal 2009.

Prior to the quarterly submission, agencies should validate and reconcile RC 07 and RC 08 data by using the following UCAD reports on the FMS Web site at <http://www.fms.treas.gov/factsi/reports.html>:

- *RC 07—Appropriation of Unavailable Trust or Special Fund Receipts;*
- *RC 08—Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources.*

Agencies should derive these submissions directly from departmental trial balances that are used as the basis for constructing quarterly unaudited financial statements for OMB (see Appendix 10 for the data file format).

The text file format for verifying agencies must contain the following elements:

- Department code (two digit)—Treasury department code associated with the adjusted trial balance fund group and consistent with the MAF ATB Code.
- Bureau code (two digit)—Bureau code associated with the adjusted trial balance 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 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 required. Last two positions are to represent amounts after the decimal point.
- Exchange/nonexchange attribute—X/T indicator.
- Custodial/noncustodial attribute—S/A indicator.
- Duplicate Partner Code Identifier (DPCI)—Attribute for certain reporting entities that use duplicate two-digit Department codes.

For format requirements and accompanying documentation, refer to Appendix 10.

Verifying agencies should send their completed submissions to their FMS contact person via e-mail and to the following e-mail address: [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov).

#### **4706.30c—Agency “F” Transactions 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 “F” transactions file submission to properly eliminate parent/child activity and balances, unless one of the three exceptions applies (see subsection 4705.30a for exceptions). Agencies having activity with the child must use the parent’s two-digit trading partner code to report their balances and transactions with the child in the “F” file. For example, agencies having activity with the account “AA BB 1234” will 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 4705.30a, 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 “F” transactions 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 to report their balances and transactions with the child in the “F” file. For example, agencies having activity with the account “AA BB 1234” will use the “AA” trading partner code, in which “AA” represents the child’s two-digit trading partner code.

#### **4706.30d—FMS Intragovernmental Activity Reports**

Within approximately 4 business days of agencies’ submissions of the quarterly data files, FMS will consolidate agency quarterly financial data. Reporting agencies will use the Discoverer

application through GFRS to generate the IRAS reports. The reports show agencies their reciprocal balances, as reported in the quarterly files, for each of their trading partner agencies:

- *Intragovernmental Activity Detail Report by Trading Partner;*
- *Intragovernmental Activity Summary Report by Trading Partner;*
- *Intragovernmental Reciprocal Category Summary Report;*
- *Intragovernmental Reciprocal Category Detail Report;*
- *Intragovernmental General Fund Detail Report;*
- *Fiduciary Quarterly Data vs. IFCS Agency Benefits Report;*
- *Fiduciary Quarterly Data vs. IFCS Comparison Report;*

AND

- *Intragovernmental Material Differences/Status of Disposition Certification Report.*

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

In addition to the IRAS reports, verifying agencies will generate the following IRAS versus UCAD reports on the FMS Web site at <http://www.fms.treas.gov/factsi/reports.html>:

- *Reciprocal Category 07 Reported Data vs. UCAD;*
- *Reciprocal Category 08 Reported Data vs. UCAD.*

These reports show agencies their reciprocal balances reported in the Closing Package compared to the data reported in Treasury’s central accounting system. Agencies should use these reports along with the UCAD reports in the Discoverer application as a tool to explain their differences in RC 07 and RC 08 on

the *Material Differences/Status of Disposition Certification Report*, Part II, with the data they reported into Treasury’s central accounting system.

#### **4706.30e—Agency Quarterly Status of Disposition Certification**

Each verifying agency will generate a *Material Differences/Status of Disposition Certification Report* from the Discoverer application in GFRS containing comparative reporting between the agency and its trading partners by reciprocal category in Part I, and other significant material balances and comparative differences in Part II. FMS will provide Part III, which is a blank “Additional Explanations” form that agencies will use to explain in detail their reporting on **all** records showing material differences. FMS will post this form on the FACTS I Web site at <http://www.fms.treas.gov/factsi/reports.html>.

The *Material Differences/Status of Disposition Certification Report*, Part I, will allow agencies to identify differences with trading partners, excluding “99,” by reciprocal categories (excluding RC 07, 08, 25, and 29) that are greater than or equal to a respective reconciliation assurance level. Part II will identify differences with trading partners “00,” “99,” and material differences between the agency amounts and the UCAD amounts for RC 07 and RC 08. Agencies must identify the material balances in Parts I and II in Part III, the “Additional Explanations” form. This level will be systematically established in IRAS using four functions for fiscal 2009:

- Obtaining sufficient explanation of out-of-balance 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 Status of Disposition Certification for the same trading partner/reciprocal category material difference instances;

AND

- Minimizing the number of differences subject to certification through a sampling process.

Verifying agencies should provide an explanation of the reporting on Parts I and II of the Status of Disposition Certification form by identifying their reporting justification by explanation number (refer to subsection 4706.30f) and should submit it to the agency's respective FMS contact person via fax to 202-874-9907. This report is due no later than August 5, 2009, for third quarter fiscal 2009 and is not required for fourth quarter fiscal 2009.

**Note:** Agencies that have recurring differences with a trading partner will continue to receive a *Material Differences/Status of Disposition Certification Report* that must be explained and certified.

#### 4706.30f—Detailed Quarterly Status of Disposition Certification Instructions

For fiscal 2009, verifying agencies are required to provide an explanation of their Part I reporting based on each identified difference in terms of the following categories: (1) Confirmed Reporting, (2) Accounting Methodology Difference, (3) Accounting/Reporting Error (4) Timing Difference – CY, (5) Unknown, and (6) Timing Difference – PY.

Verifying agencies must include documented support for Parts I and II in detail for each explanation on the supplemental attachment provided by FMS via the FACTS I Web site. (Refer to the *Federal Intragovernmental Transactions Accounting Policies Guide*

for further detail regarding the explanation of differences.)

#### 4706.30g—Reporting Agency's Explanation of Reporting in Part I

- Confirmed reporting is intended to indicate that an agency has verified its reported amounts and that the agency's documents are in agreement with its quarterly source documentation. It also should indicate that the agency has reconciled this amount with its trading partner and knows why the difference, if any, exists, so that the appropriate agency can adjust its amount. Provide a detailed explanation on the attached "Additional Explanations" form, provided on the FACTS I Web site at <http://fms.treas.gov/factsi/reports.html>, to support the confirmation of reporting. **When the confirmed reporting column is selected, there should be no other column marked.**
- 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.
- Accounting/Reporting Error occurs when the reporting agency has incorrectly reported activity either by reciprocal category or amount. The total of these amounts **must** be identified and explained. If your agency is in error, then provide the corrective action (journal entry, etc.) to be taken and when.
- Current-Year Timing Difference occurs when the reporting agency has reported activity in a subsequent quarter other than the trading partner. The total of these amounts **must** be

identified. Explain whether an adjustment should be made.

- 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.
- Unknown Reporting occurs when the reporting agency cannot validate the amount it submitted. The total of Unknown Reporting amounts **must** be identified and explained.

When differences have been identified and adjustments are needed, agencies must make adjustments in the subsequent periods and provide corrective actions to FMS.

Verifying agencies will generate a *Comparative Status of Disposition Report*, Part I (via the Discoverer Web viewer). This report compares amounts and explanations of material differences reported between each reporting agency and its trading partner. FMS will make this report available to agencies no later than August 11, 2009, for third quarter fiscal 2009.

CFOs will use this report to address and resolve inconsistencies in amounts and explanations between the agency and its trading partners, no later than the subsequent reporting period. Specifically, in instances where an agency's and its trading partner's explanations for differences are both "confirmed reporting," the agency is required to contact its trading partners to obtain resolution of the disputed differences. Material differences that were explained as "confirmed reporting" by both the reporting agency and its trading partner must be resolved by the next reporting period. If the reporting differences have not been reconciled by the end of third quarter fiscal 2009, then the CFOs from each respective agency will be required to provide FMS with a "plan of action" to

address unresolved material “confirmed reporting” differences.

In addition, for fiscal 2009, agencies will be required to provide a basis for their “unknown reporting” explanation. Material differences that were explained as “unknown” by the reporting agency must be resolved by the next reporting period. If the reporting differences cannot be validated or resolved by the end of third quarter fiscal 2009, then the CFOs from each respective agency will be required to provide FMS with a “plan of action” to address unresolved material “unknown reporting” differences.

A letter outlining the required information to be included in the “plan of action” and a due date for plan submission will be provided to the necessary agencies shortly after the third-quarter fiscal 2009 *Comparative Status of Disposition Report*.

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## Section 4707—FACTS I Requirements

### 4707.10—Collection of ATB Data

FMS will continue to collect ATB data to aid in its analytical process. ATB data should link directly to the agency’s 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 submitting a GOALS II ESAAS Form. Contact the GWA Customer Assistance Group for information at 202-874-8270.

### 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 notes to the FR 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)

FMS 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 FMS uses for internal purposes.

Verifying and nonverifying agencies must maintain the MAF on the FACTS I database and submit changes to the MAF data through the FACTS I Internet application. The MAF window opens August 27, 2009. For fiscal 2009 reporting, agencies must review and update individual components of MAFs electronically by September 18, 2009. After agencies review, update, and submit the MAF, FMS will review and approve the MAF by September 28, 2009.

### 4707.20b—Adjusted Trial-Balance (ATB)

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 reporting deadline for fiscal 2009 ATBs is as follows:

- **Nonverifying agencies**—November 16, 2009;
- **Verifying agencies**—December 1, 2009.

Verifying and nonverifying agencies can submit ATBs as early as October 1, 2009. 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 the debit balances must equal the total sum of the 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 will reject 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 fiscal 2009 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 Appendix 11 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 Bureau of the Public Debt 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—Treasury 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 receipt account symbols are “available” receipts or “unavailable” receipts. “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. “Unavailable” receipts with account fund symbols from 0100 to 3799 represent Treasury General Fund receipts. GAO defines a General Fund receipt account as:

*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 as either governmental (budget) receipts or offsetting receipts. These include taxes, customs duties, and miscellaneous receipts.*

Agencies that classify amounts on their Statement of Transactions (that is, FMS 224) 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.

“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 appear on their financial statements. However, these receipts do not constitute budget authority until subsequent legislation appropriates the receipts.

#### 4707.20d—Treasury Managed Trust Fund Accounts

BPD’s Trust Fund Management Branch will provide to the lead program agency an ATB for the Treasury managed trust fund activity located at BPD for each of the Treasury managed trust funds listed in Figure 4. For fiscal 2009, agencies will receive these ATBs no later than October 30, 2009.

BPD will use USSGL accounts from Appendix 11 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 BPD to Matthew Hansell at 304-480-5120.

#### 4707.20e—Parent/Child Reporting

Report in FACTS I similar to the reporting for the “F” file submissions. Refer to subsection 4706.30c for reporting in the FACTS I ATBs.

#### 4707.20f—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/factsi>.

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

**Figure 4: Treasury Managed Trust Funds**

<b>Treasury Managed Trust Fund</b>	<b>Agency/Department</b>
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

**4707.20g—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

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

## All Dates

July 9, 2009	For the third quarter, IFCS will open.
July 23, 2009	For the third quarter, IFCS will close.
July 23, 2009	Verifying agencies must submit their quarterly agency IRAS data file for all proprietary USSGL accounts to FMS for the third quarter.
August 5, 2009	Verifying agencies must submit an explanation of the reporting on the Status of Disposition Certification form for the third quarter.
August 11, 2009	FMS will make the <i>Comparative Status of Disposition Report</i> available to the agencies by this date, for the third quarter.
August 27, 2009	FACTS I MAF window opens.
August 31, 2009	Verifying agency IGs must submit interim legal representation letter and management schedules to FMS, DOJ, and GAO.
September 9, 2009	For verifying and nonverifying agencies, the window opens for Closing Package data submission in GFRS for Modules GF001 to GF008, as applicable.
September 18, 2009	Agencies already must have reviewed and updated individual components of MAFs electronically.
September 23, 2009	SSA, HHS, RRB, and DOL already must have reported the draft data of Social Insurance in the GFRS Closing Package.
September 30, 2009	After the agencies review, update, and submit the MAF, FMS will review and approve the MAF by this date.
October 1, 2009	Window opens for FACTS I ATB submissions.
October 8, 2009	For the fourth quarter, IFCS will open.
October 16, 2009	For the fourth quarter, IFCS will close.
October 18, 2009	Verifying agencies must submit their quarterly agency Intragovernmental Reporting and Analysis System (IRAS) data files for all proprietary USSGL accounts to FMS for the fourth quarter.
October 30, 2009	Lead program agencies will receive an ATB for the trust fund activity located at BPD. (Refer to subsection 4707.20d.)
November 16, 2009	<ol style="list-style-type: none"> <li>1. GFRS notes and other FR data submissions are due for nonverifying agencies at 6 p.m. EST.</li> <li>2. Window closes for FACTS I ATB submissions to FMS for nonverifying agencies at 6 p.m. EST.</li> <li>3. Agencies must get updates from FMS about any adjustments made on reporting procedures for the Closing Package data after this date.</li> <li>4. IGs are required to provide opinions on the Closing Packages for verifying agencies by 6 p.m. EST.</li> <li>5. IG must submit copies of documents listed under subsection 4705.55 and the Closing Package auditors' report to GAO, FMS, and OMB.</li> <li>6. Verifying agency IGs must submit the final legal representation letter and management schedules to FMS, DOJ, and GAO.</li> <li>7. Verifying agencies must submit a Closing Package Schedule of Uncorrected Misstatements (SUM) including the Management Representation Letter to FMS.</li> </ol>
November 19, 2009	Verifying agencies will generate IRAS reports based on the Closing Package data using the Discoverer application in GFRS.
November 24, 2009	CFOs certify the <i>Closing Package Material Differences/Status of Disposition Certification Report</i> (Parts I, II, and III) and provide the <i>CFO Representations for Federal Intragovernmental Activities and Balances</i> to FMS and GAO.
November 30, 2009	Agencies will generate an <i>Intragovernmental Comparative Closing Package Explanations of Differences Report</i> for fiscal 2009 using the Discoverer application in GFRS and will distribute the report to their CFOs and IGs.
December 1, 2009	Window closes for FACTS I ATB submissions to FMS for verifying agencies at 6 p.m. EST.
December 2, 2009	Verifying agency IGs must provide FMS information about subsequent events that occurred after the effective date of their final legal representation letters through December 1, 2009, that resulted in a change of likelihood or an amount of loss. Send this information via e-mail to FMS at <a href="mailto:financial.reports@fms.treas.gov">financial.reports@fms.treas.gov</a> no later than December 2, 2009, by 6 p.m. EST.
December 8, 2009	Verifying agency CFOs must provide FMS 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 special purpose) and up through December 7, 2009. Send this information via e-mail to FMS at <a href="mailto:financial.reports@fms.treas.gov">financial.reports@fms.treas.gov</a> no later than 6 p.m. EST.

## **CONTACTS**

### **Direct inquiries and deliver documents required by this chapter to:**

Karen Hunter  
Director, Financial Reports Division  
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**Appendices Listing**

<b>Appendix No.</b>	<b>Title</b>
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	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 2009 CFO Representations for Federal Intragovernmental Activity and Balances
9	Budget Subfunction (BSF) Codes
10	Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission - Description and Formats
11	Fiscal 2009 USSGL Account Attributes Required for FACTS I Reporting

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## Reclassified Balance Sheet as of September 30, 2009, and 2008

	Fiscal 2009	Fiscal 2008
<b>1. Assets:</b>		
<b>2. Non-Federal</b>		
2.1. Cash and other monetary assets	X	X
2.2. Accounts and taxes receivable	X	X
2.3. Loans receivable	X	X
2.4. Inventory and related property	X	X
2.5. Property, plant, and equipment	X	X
2.6. Securities and investments	X	X
2.7. Investments in Government sponsored enterprises	X	X
2.8. Other assets	<u>X</u>	<u>X</u>
2.9. Total non-Federal assets	X	X
<b>3. Federal</b>		
3.1. Fund balance with Treasury	X	X
3.2. Federal investments	X	X
3.3. Accounts receivable	X	X
3.4. Interest receivable	X	X
3.5. Loans receivable	X	X
3.6. Transfers receivable	X	X
3.7. Benefit program contributions receivable	X	X
3.8. Advances to others and prepayments	X	X
3.9. Other assets (without reciprocals)	<u>X</u>	<u>X</u>
3.10. Total Federal assets	X	X
<b>4. Total Assets</b>	<u><u>X</u></u>	<u><u>X</u></u>
<b>5. Liabilities:</b>		
<b>6. Non-Federal</b>		
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. Keepwell payable	X	X
6.8. Insurance programs	X	X
6.9. Other liabilities	<u>X</u>	<u>X</u>
6.10. Total non-Federal liabilities	X	X
<b>7. Federal</b>		
7.1. Accounts payable	X	X
7.2. Federal debt	X	X
7.3. Interest payable	X	X
7.4. Loans payable	X	X
7.5. Transfers payable	X	X
7.6. Benefit program contributions payable	X	X
7.7. Advances from others and deferred credits	X	X
7.8. Other liabilities (without reciprocals)	<u>X</u>	<u>X</u>
7.9. Total Federal liabilities	X	X
<b>8. Total Liabilities</b>	<u><u>X</u></u>	<u><u>X</u></u>
<b>9. Net Position:</b>		
9.1 Net position-non-earmarked funds	X	X
9.2 Net position earmarked funds	X	X
<b>10. Total Net Position</b>	<u>X</u>	<u>X</u>
<b>11. Total Liabilities and Net Position</b>	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

The line item, loans receivable, consists of:

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

##### 2.4 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.

- 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 the 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 or 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.

### 2.5 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.

### 2.6 Securities and Investments

The line item, securities and investments (non-Federal), is the sum of:

- Securities and investments.
- Nonmarketable par value securities.
- Marketable securities.
- Related amortization of discounts and premiums.

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

### 2.7 Investments in Government sponsored enterprises (GSEs)

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

**2.8 Other Assets**

The line item, other assets, is the sum of:

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

**2.9 Total Non-Federal Assets**

Calculated line – Sum of 2.1 through 2.8.

**3. Federal - Title****3.1 Fund Balance With Treasury – Corresponds to RC29**

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 RC01**

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.
- Related market adjustment and contra-market adjustment on Federal securities.
- Government account securities purchased using deposit fund monies (RC29).

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 RC22**

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.

**3.4 Interest Receivable – Corresponds to RC02**

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, net of allowances for loss on interest receivable.
- The amount of financing sources receivable from a fund resulting from a nonexchange transaction.

**3.5 Loans Receivable – Corresponds to RC17**

The line item, Federal loans receivable, is the amount due from agencies for borrowings from Treasury (Bureau of the Public Debt (BPD) and/or Federal Financing Bank) or other Federal agencies, net of allowances for loss on loans receivable. This line also includes capitalized loan interest receivable on non-credit reform loans.

**3.6 Transfers Receivable – Corresponds to RC27**

The line item, Federal transfers receivable, is the amount of fund transfers, or financing sources, due from Federal agencies.

**3.7 Benefit Program Contributions Receivable – Corresponds to RC21**

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.

**3.8 Advances to Others and Prepayments – Corresponds to RC23**

The line item, Federal advances 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.

**3.9 Other Assets (without reciprocals) – Corresponds to RC29**

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. This line item also includes related allowances.

**3.10 Total Federal Assets**

Calculated line – Sum of 3.1 through 3.9.

**4. Total Assets**

Calculated line – Sum of 2.8 + 3.10.

**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 BPD in 2008.

**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 fiscal year.
- 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 fiscal year.
- 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 fiscal year.
- 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 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 cash flows 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 Keepwell Payable (for Department of the Treasury use only)

The line item, keepwell payable, represents the liability for senior preferred stock purchase agreements with GSEs.

### 6.8 Insurance Programs

The line item, insurance programs, 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 Other Liabilities

Other liabilities is divided into five main categories. They do not include any liabilities that should be reported in the above lines numbered 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:

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.

**6.10 Total Non-Federal Liabilities**

Calculated line – Sum of 6.1 through 6.9.

**7. Federal - Title****7.1 Accounts Payable – Corresponds to RC22**

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.

**7.2 Federal Debt – Corresponds to RC01**

The line item, Federal debt, is the amount of debt issued by Treasury (Treasury securities/participation certificates) or by other agencies (agency securities/participation certificates) to Federal agencies. Also included in this line item are related premiums, discounts, and amortization.

**7.3 Interest Payable – Corresponds to RC02**

The line item, Federal interest payable, is the amount of interest incurred but unpaid as of the reporting date.

**7.4 Loans Payable – Corresponds to RC17**

The line item, Federal loans payable, is the amount owed to agencies for borrowings from Treasury (BPD and/or the Federal Financing Bank) or other agencies. This line also includes capitalized loan interest payable on non-credit reform loans.

**7.5 Transfers Payable – Corresponds to RC27**

The line item, Federal transfers payable, is the amount of fund transfers or financing sources due to other Federal agencies.

**7.6 Benefit Program Contributions Payable – Corresponds to RC21**

The line item, benefit program contribution payable, is the amount of the employer portion of benefit contributions including retirement, health, and life insurance.

**7.7 Advances From Others and Deferred Credits – Corresponds to RC23**

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.

**7.8 Other Liabilities (without reciprocals) – Corresponds to RC29**

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

**7.9 Total Federal Liabilities**

Calculated line – Sum of 7.1 through 7.8.

**8.0 Total Liabilities**

Calculated line – Sum of 6.9 + 7.9.

**9. Net Position – Title****9.1 Net Position – Non-Earmarked Funds**

The line item, net position – non-earmarked funds, is the sum of:

- Unexpended appropriations – The total amount of all appropriations not yet expended, excluding earmarked funds.
- 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 earmarked funds.

**9.2 Net Position – Earmarked Funds**

The line item, total net position - earmarked funds, is the sum of:

- Unexpended appropriations – The total amount of all appropriations not yet expended for earmarked funds 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 earmarked funds only.

**10. Total Net Position**

Calculated line – Sum of 9.1 + 9.2.

**11. Total Liabilities and Net Position**

Calculated line – Sum of 8 +10.

**Reclassified Statement of Net Cost  
for the Years Ended September 30, 2008, and 2007**

	Fiscal 2009	Fiscal 2008
<b>1. Gross Cost:</b>		
2. Non-Federal gross cost	X	X
3. Interest on debt held by the public	X	X
4. Total non-Federal gross cost	X	X
5. Federal Gross Cost		
5.1. Benefit program costs	X	X
5.2. Imputed costs	X	X
5.3. Buy/sell costs	X	X
5.4. Federal securities interest expense	X	X
5.5. Borrowing and other interest expense	X	X
5.6. Borrowing losses	X	X
5.7. Other expenses (without reciprocals)	X	X
6. <b>Total Federal Gross Cost</b>	<b><u>X</u></b>	<b><u>X</u></b>
7. Department Total Gross Cost	<b>X</b>	<b>X</b>
8. <b>Earned Revenue:</b>		
9. Non-Federal earned revenue	<b>X</b>	<b>X</b>
10. Federal Earned Revenue		
10.1. Benefit program revenue (exchange)	X	X
10.2. Buy/sell revenue	X	X
10.3. Federal securities interest revenue (exchange)	X	X
10.4. Borrowing and other interest revenue (exchange)	X	X
10.5. Borrowing gains	X	X
10.6. Other revenue (without reciprocals)	X	X
11. <b>Total Federal Earned Revenue</b>	<b><u>X</u></b>	<b><u>X</u></b>
12. Department Total Earned Revenue	<b>X</b>	<b>X</b>
13. <b>Net Cost of Operations</b>	<b><u><u>X</u></u></b>	<b><u><u>X</u></u></b>

**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 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 fiscal year on publicly held debt.

**4. Total Non-Federal Gross Cost**

Calculated line – Sum of 2 + 3.

**5. Federal Gross Cost – Title****5.1 Benefit Program Costs – Corresponds to RC26**

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.

**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.

**5.2 Imputed Costs – Corresponds to RC25**

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.

**5.3 Buy/Sell Costs – Corresponds to RC24**

The line item, Federal buy/sell costs, is the amount of costs and expenses related to acquiring goods and services from other Federal agencies.

**5.4 Federal Securities Interest Expense – Corresponds to RC03**

The line item, Federal securities interest expense, is the amount of Treasury's actual or expected cash outflows to pay the interest agencies earn on their investments in Federal securities. In addition, unrealized and realized losses are recognized in RC03.

**5.5 Borrowing and Other Interest Expense – Corresponds to RC05**

The line item, Federal borrowing interest and other expenses, is the amount of a Federal entity's actual or expected cash outflows for interest on borrowings from Treasury (BPD and/or Federal Financing Bank) or interest not included in any other reciprocal account category.

**5.6 Borrowing Losses – Corresponds to RC06**

The line item, Federal borrowings 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.

**5.7 Other Expenses (without reciprocals)**

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

**6. Total Federal Gross Cost**

Calculated line – Sum of 5.1 through 5.7.

**7. 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.

**8. Earned Revenue – Title****9. Non-Federal Earned Revenue**

All exchange revenue generated through transactions with the public.

**10. Federal Earned Revenue – Title****10.1 Benefit Program Revenue (exchange) – Corresponds to RC26**

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.

**10.2 Buy/Sell Revenue – Corresponds to RC24**

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.

**10.3 Federal Securities Interest Revenue (exchange) – Corresponds to RC03**

The line item, Federal securities interest revenue – investments, 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.

**10.4 Borrowing and Other Interest Revenue (exchange) – Corresponds to RC05**

The line item, Federal borrowings interest revenue, is the amount of interest revenue earned by Treasury (BPD 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.

**10.5 Borrowing Gains – Corresponds to RC06**

The line item, Federal borrowings 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.

**10.6 Other Revenue (without reciprocals) – Corresponds to RC29**

The line item, Federal other revenue, is comprised of revenue not included above and not included in any other reciprocal account category.

**11. Total Federal Earned Revenue**

Calculated line – Sum of 10.1 through 10.6.

**12. Department Total Earned Revenue**

All exchange revenue generated through transactions with the Federal Government and the public.

**13. Net Cost of Operations**

Calculated line – Sum of 7 + 12.

**Reclassified Statement of Changes in Net Position  
for the Years Ended September 30, 2008, and 2007**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. <b>Beginning net position balance</b>	X	X
2. Non-Federal prior-period adjustments (not restated)	X	X
3. Federal prior-period adjustments (not restated)	X	X
4. Adjusted beginning net position balance	X	X
5. <b>Non-Federal Nonexchange Revenue:</b>		
5.1. Individual income tax and tax withholdings	X	X
5.2. Corporation income taxes	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. <b>Federal Nonexchange Revenue:</b>		
6.1. Federal securities interest revenue	X	X
6.2. Borrowing and other interest revenue	X	X
6.3. Benefit program revenue (nonexchange)	X	X
6.4. Other taxes and receipts	X	X
6.5. Total Federal nonexchange revenue	X	X
7. <b>Budgetary Financing Sources:</b>		
7.1. Appropriations received as adjusted (rescissions and other adjustments)	X	X
7.2. Appropriation of unavailable special or trust fund receipts transfers-in	X	X
7.3. Appropriation of unavailable special or trust fund receipts transfers-out	X	X
7.4. Nonexpenditure transfers-in of unexpended appropriations and financing sources	X	X
7.5. Nonexpenditure transfers-out of unexpended appropriations and financing sources	X	X
7.6. Expenditure transfers-in of financing sources	X	X
7.7. Expenditure transfers-out of financing sources	X	X
7.8. Other budgetary financing sources	X	X
7.9. Total budgetary financing sources	X	X
8. <b>Other Financing Sources:</b>		
8.1. Transfers-in without reimbursement	X	X
8.2. Transfers-out without reimbursement	X	X
8.3. Imputed financing sources	X	X
8.4. Other non-budgetary financing sources	X	X
8.5. Total other financing sources	X	X
9. <b>Net Cost of Operations</b>	<u>X</u>	<u>X</u>
10. <b>Ending Net Position Balance</b>	<u><u>X</u></u>	<u><u>X</u></u>

**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 fiscal year. The current period's beginning net position is always equal to the prior period's ending net position.

**2. Non-Federal Prior-Period Adjustments (not restated)**

Non-Federal prior-period adjustments (not restated) are accounting changes and error corrections, resulting from transactions with the public, that are accounted for as either debits or credits to net position.

**3. Federal Prior-Period Adjustments (not restated) – Corresponds to RC29**

Federal prior-period adjustments (not restated) are accounting changes and error corrections, resulting from transactions with another Federal entity, that are accounted for as either debits or credits to net position.

**4. Adjusted Beginning Net Position Balance**

Calculated line – 1(+/-) 2 (+/-) 3.

**5. Non-Federal Nonexchange Revenue – Title****5.1 Individual Income Tax and Tax Withholdings (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.

**5.2 Corporation Income Taxes (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.

**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.

**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.

**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.

### 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.

### 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 Statement of Federal Financial Accounting Standards No. 7 (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

Calculated line — Sum of 5.1 through 5.8.

## 6. Federal Nonexchange Revenue – Title

### 6.1 Federal Securities Interest Revenue (nonexchange) – Corresponds to RC03

The line item, Federal securities interest revenue-investments, is the amount of interest revenue (classified as nonexchange revenue) earned by an agency on its investments in Federal securities.

### 6.2 Borrowing and Other Interest Revenue (nonexchange) – Corresponds to RC05 and RC06

The line item, Federal borrowings interest revenue, is the amount of interest revenue earned by Treasury (BPD and/or Federal Financing Bank) on loans made to other Federal agencies in addition to nonexchange borrowing gains/losses.

### 6.3 Benefit Program Revenue (nonexchange) – Corresponds to RC26

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.

### 6.4 Other Taxes and Receipts – Corresponds to RC29

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

Calculated line – Sum of 6.1 through 6.4.

## 7. Budgetary Financing Sources – Title

### 7.1 Appropriations Received as Adjusted (rescissions and other adjustments) – Corresponds to RC29

The line item, appropriations received, 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 RC07

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.



**7.3 Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out – Corresponds to RC07**

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.

**7.4 Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources – Corresponds to RC08**

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.

**7.5 Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources – Corresponds to RC08**

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.

**7.6 Expenditure Transfers-In of Financing Sources – Corresponds to RC09**

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.

**7.7 Expenditure Transfers-Out of Financing Sources – Corresponds to RC09**

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.

**7.8 Other Budgetary Financing Sources – Corresponds to RC29**

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.

**7.9 Total Budgetary Financing Sources**

Calculated line — Sum of 7.1 through 7.8.

**8. Other Financing Sources****8.1 Transfers-In Without Reimbursement – Corresponds to RC18**

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.

**8.2 Transfers-Out Without Reimbursement – Corresponds to RC18**

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.

**8.3 Imputed Financing Sources – Corresponds to RC25**

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.

**8.4 Other Non-Budgetary Financing Sources – Corresponds to RC29**

This 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.

**8.5 Total Other Financing Sources**

Calculated line — Sum of 8.1 through 8.4.

**9. Net Cost of Operations**

Net cost of operations is fed directly from the Statement of Net Cost, line 13.

**10. Ending Net Position Balance**

Calculated line —  $4 + 5.9 + 6.5 + 7.9 + 8.5 + 9$ .

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System**

**Sample Agency A Reclassification Entry Summary**

**Fiscal 200X**

**Statement: Balance Sheet**

**Debit/(Credit)**

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-1	F	Fund Balance With Treasury	(6,766,494)	F	Fund Balance With Treasury	6,766,494	0
R-2	F	Investments	(17,083)	F	Federal Investments	17,083	0
R-3	F	Accounts Receivable, Net	(53,544)	F	Accounts Receivable	53,544	0
R-4	F	Advances and Prepaid Expenses	(21,274)	F	Advances to Others and Prepayments	21,274	0
R-5	N	Accounts Receivable, Net	(8,972)	N	Accounts and Taxes Receivable	8,972	0
R-6	N	Inventory and Related Property, Net	(2,208,064)	N	Inventory and Related Property	2,208,064	0
R-7	N	Property, Plant, and Equipment, Net	(34,973,293)	N	Property, Plant, and Equipment	34,973,293	0
R-8	N	Advances and Prepayments	(44,907)	N	Other Assets	44,907	0
R-9	F	Accounts Payable	181,244	F	Accounts Payable	(181,244)	0
R-10	F	Other Liabilities	232,713	F	Other Liabilities (without reciprocals)	(232,713)	0
R-11	N	Accounts Payable	2,326,774	N	Accounts Payable	(2,326,774)	0

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Balance Sheet (Cont.)

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-12	N	Other Liabilities	418,480	N	Accounts Payable	(45,930)	0
				N	Federal Employee and Veteran Benefits Payable	(67,280)	
				N	Other Liabilities	(305,270)	
R-13	N	Environmental Cleanup Costs	1,271,937	N	Environmental and Disposal Liabilities	(1,271,937)	0
R-14	B	Unexpended Appropriations- Earmarked Funds	1,170,945	B	Net Position-Earmarked Funds	(1,170,945)	0
R-14	B	Unexpended Appropriations-Non- Earmarked	2,732,200	B	Net Position-Non-Earmarked Funds	(2,732,200)	0
R-15	B	Cumulative Results of Operations- Earmarked Funds	10,727,801	B	Net Position-Earmarked Funds	(10,727,801)	0
R-15	B	Cumulative Results of Operations- Non-Earmarked	25,031,537	B	Net Position-Non-Earmarked Funds	(25,031,537)	0

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

Statement: Statement of Net Cost

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-16	B	Total Gross Cost	(15,068,551)	N	Non-Federal Gross Cost	13,403,448	0
				F	Imputed Costs	212,434	
				F	Buy/Sell Costs	1,452,669	
R-17	B	Total Earned Revenue	730,880	N	Non-Federal Earned Revenue	(58,528)	0
				F	Buy/Sell Revenue	(601,268)	
				F	Other Revenue (without reciprocals)	(71,084)	

Statement: Statement of Changes in Net Position

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-18	B	Beginning Balance	39,211,284	B	Beginning Net Position	(39,211,284)	0
R-19	F	Appropriations Received	14,902,826	F	Appropriations Received as Adjusted (rescissions and other adjustments)	(14,902,826)	0
R-20	B	Appropriations Used	14,282,068	F	Other Budgetary Financing Sources	(14,282,068)	0

U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System

Sample Agency A Reclassification Entry Summary

Fiscal 200X

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

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-21	F	Unexpended Appropriations-Adjustments	(43,204)	F	Appropriations Received as Adjusted (rescissions and other adjustments)	43,204	0
R-22	B	Nonexchange Revenue	1,212	N	Other Taxes and Receipts	(375)	0
				F	Other Taxes and Receipts	(837)	
R-23	N	Donations	3	N	Other Taxes and Receipts	(3)	0
R-24	F	Transfers-In/Out Without Reimbursement	(284,401)	F	Transfers-In Without Reimbursement	(302,574)	0
				F	Transfers-Out Without Reimbursement	586,975	
R-25	F	Imputed Financing	212,434	F	Imputed Financing Source	(212,434)	0
R-26	N	Taxes	1,267	N	Individual Income Tax and Tax Withholdings	(985)	0
				N	Corporation Income Taxes	(108)	
				N	Unemployment Taxes	(28)	
				N	Excise Taxes	(67)	
				N	Estate and Gift Taxes	(79)	

U.S. Department of the Treasury  
Financial Management Service  
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Sample Agency A Reclassification Entry Summary

Fiscal 200X

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

Debit/(Credit)

<u>Reclass Entry No.</u>	<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
R-27	B	Penalties and Fines	584	N	Other Taxes and Receipts	(504)	0
				F	Other Budgetary Financing Sources	(80)	
R-28	N	Spectrum Auction Receipts	2,100	N	Miscellaneous Earned Revenue	(2,100)	0
R-29	N	Accrual Adjustment	68	N	Individual Income Tax and Tax Withholdings	(45)	0
				N	Other Taxes and Receipts	(12)	
				N	Miscellaneous Earned Revenue	(11)	
R-30	B	Transfer to Other Federal Entities	(3,862)	F	Other Budgetary Financing Sources	3,862	0
R-31	F	Taxes Transferred to the General Fund	(1,267)	F	Other Budgetary Financing Sources	1,267	0
R-32	N	Distribution to States and Others	(500)	N	Other Taxes and Receipts	500	0
R-33	N	Transferred to Public	(2,000)	N	Other Taxes and Receipts	2,000	

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## Financial Report (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, dedicated collections, commitments, and contingencies). 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 will use to access information to assist them in completing the Notes module. **Agencies must enter an explanation for any changes between current and prior-year 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; thus, 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 would be necessary to crosswalk from the specific line items and other key information in the 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.
- 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.”

Instructions for completing the FR Notes also are included in this appendix following these 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 Appendix: Significant Government Entities section of the Financial Report.

#### “Other Notes Info” Tab (to be completed only by the Department of the Treasury (Treasury))

##### Section A—Federal Reserve Earnings

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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
a. Agency-entered description	X	X
6. Investments in related parties	X	X

**“Text Data” Tab**

1. Describe the nature of the related party relationship and transactions pertaining to the amount in the “Other Notes Info” tab, “Related party receivables” line.
2. Describe the nature of the related party relationship and transactions pertaining to the amount in the “Other Notes Info” tab, “Related party payables” line.
3. 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.
4. 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.
5. 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.
6. Provide details on the investments in related parties.
7. Provide details on related party leases.
8. 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.
9. Provide any other useful information on related parties.
10. Describe any significant events that occurred after the date of the Balance Sheet but prior to the agency’s audited financial statements being issued.
11. Describe any departures from U.S. GAAP.
12. 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 the standard – Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 64.
13. 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.
14. 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.
15. Provide any other relevant information pertaining to this note.

**Note 2. Cash and Other Monetary Assets****“Line Item Notes” Tab**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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

**“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 Public Debt 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 any other relevant information pertaining to this note.

**Note 3. Accounts and Taxes Receivable****“Line Item Notes” Tab**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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))**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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.

**Note 4A. Direct Loans Receivable**

**“Line Item Notes” Tab**

**Loans Receivable:**

Enter the names of the major direct loan and defaulted guaranteed loan programs and the following information for the current year and review and change as necessary the amounts for the prior year.

Column headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Face value of loans outstanding (loans/defaulted guaranteed loans receivable gross)	X	X
2. Long-term cost of loans <b>(including foreclosed property, interest and penalties, and allowance for subsidy cost)</b>	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
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-Treasury
- 14.-18. Agency-entered programs
19. All other loans receivable

**“Other Notes Info” Tab**

**Section A—Subsidy Expense**

Enter amounts for the subsidy expense for the programs identified in the “Line Item Notes” tab.

Column headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Subsidy expense	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
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-Treasury
- 14-18. Agency-entered programs
- 19. All other loans receivable

**Section B—Foreclosed Assets – Balances (SFFAS No. 3, par. 91)**

Enter the amounts for the combined totals of all loan programs for the following items relating to foreclosed assets for the current year and review and change as necessary amounts for the prior year.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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.

**Note 4B. Loan Guarantees**

**“Line Item Notes” Tab**

Enter the names of the major programs and the loan guarantee liability for the current year and review and change as necessary the amounts for the prior year.

Column headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Loan guarantee liability	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
- 9. Air Transportation Stabilization Board
- 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

**“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:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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	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
9. Air Transportation Stabilization Board
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.

#### Note 5. Inventories and Related Property

##### “Line Item Notes” Tab

Enter the following information for inventories and related property for fiscal 2009 and review and change as necessary the information for fiscal 2008.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 fiscal yearend 2009 and review and change as necessary the balance for fiscal yearend 2008 for the following categories of inventory.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Inventory purchased for sale	X	X
2. Inventory held in reserve for future sale to the public	X	X
3. Inventory and operating material 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**

Provide amounts of capitalized acquisitions from Federal agencies for fiscal 2009 and review and change as necessary the amounts for fiscal 2008 by the following trading partner categories.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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**

Provide the dollar value balance for fiscal yearend 2009 and review and change as necessary the dollar value balance for fiscal yearend 2008 for each category.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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**

Provide the number of items/volume for fiscal yearend 2009 and review and change as necessary the number of items/volume for fiscal yearend 2008 as it relates to each category.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Seized property	U	U
2. Forfeited property	U	U
3. Goods held under price support and stabilization programs	U	U

**“Text Data” Tab**

Enter 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.

**Note 6. Property, Plant, and Equipment (PP&E)****“Line Item Notes” Tab**

Enter the following information for PP&E for fiscal 2009 and review and change as necessary the information for fiscal 2008.

The ending balance for fiscal 2008 must agree with the beginning balance for fiscal 2009.

	<u>PP&amp;E</u>	<u>Accumulated Depreciation</u>	<u>Net PP&amp;E</u>
1. PP&E – balance beginning of year	X	X	X
2. Prior-period adjustments (not restated)	X	X	X
3. Capitalized acquisitions from the public	X	-	X

4. Capitalized acquisitions from Government agencies	X	X	X
5. Deletions from the Balance Sheet	X	X	X
6. Revaluations	X	-	X
7. Stewardship reclassifications	X	X	X
8. Depreciation/amortization	-	X	X
9. PP&E – balance end of year	X	X	X

**“Other Notes Info” Tab****Section A—Cost of PP&E for Each Category**

Enter the gross cost as of fiscal yearend 2009 and review and change as necessary the gross cost as of fiscal yearend 2008 for each category of PP&E.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 fiscal yearend 2009 and review and change as necessary the gross cost as of fiscal yearend 2008 for each category of PP&E.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 fiscal 2009 and review and change as necessary the amounts for fiscal 2008 from Federal agencies by the following trading partner categories.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 fiscal 2009 and review and change as necessary the amounts for fiscal 2008.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 of this note (SFFAS No. 16, par. 9).
2. Disclose any transfer of land where the book value is not known by the receiving entity, if material (SFFAS No. 6, par. 72).
3. Provide any other relevant information pertaining to this note and any material changes from the prior years’ depreciation methods and capitalization thresholds.

**Note 7. Securities and Investments (Financial Accounting Standards Board (FASB), Statement No. 115)****“Line Item Notes” Tab**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
Fixed/Debt Securities: (FASB 115, par. 6 and 19):		
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/debt securities	X	X
Equity Securities: (FASB 115, par. 6 and 19)		
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**

	<u>Fiscal 2009</u>			<u>Fiscal 2008</u>		
	<u>Cost Basis</u>	<u>Unamortized Premium/ Discount</u>	<u>Net Investment</u>	<u>Cost Basis</u>	<u>Unamortized Premium/ Discount</u>	<u>Net Investment</u>
Fixed/Debt Securities:						
1. Non-U.S. Government securities	X	X	X	X	X	X
2. Commercial securities	X	X	X	X	X	X
3. Mortgage/asset backed securities	X	X	X	X	X	X
4. Corporate and other bonds	X	X	X	X	X	X
5. All other fixed/debt securities	X	X	X	X	X	X
Equity Securities:						
6. Common stocks	X	X	X	X	X	X
7. Unit trusts	X	X	X	X	X	X
8. All other equity securities	X	X	X	X	X	X
9. Other	X	X	X	X	X	X

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

	Fiscal 2009			Fiscal 2008		
	<u>Cost Basis</u>	<u>Unrealized Loss/Gain</u>	<u>Market Value</u>	<u>Cost Basis</u>	<u>Unrealized Loss/Gain</u>	<u>Market Value</u>
Fixed/Debt Securities:						
1. Non-U.S. Government securities	X	X	X	X	X	X
2. Commercial securities	X	X	X	X	X	X
3. Mortgage/asset backed securities	X	X	X	X	X	X
4. Corporate and other bonds	X	X	X	X	X	X
5. All other fixed/debt securities	X	X	X	X	X	X
Equity Securities:						
6. Common stocks	X	X	X	X	X	X
7. Unit trusts	X	X	X	X	X	X
8. All other equity securities	X	X	X	X	X	X
9. Other	X	X	X	X	X	X

**Section C—Investment Category – Trading Securities**

	Fiscal 2009			Fiscal 2008		
	<u>Cost Basis</u>	<u>Unrealized Loss/Gain</u>	<u>Market Value</u>	<u>Cost Basis</u>	<u>Unrealized Loss/Gain</u>	<u>Market Value</u>
Fixed/Debt Securities:						
1. Non-U.S. Government securities	X	X	X	X	X	X
2. Commercial securities	X	X	X	X	X	X
3. Mortgage/asset backed securities	X	X	X	X	X	X
4. Corporate and other bonds	X	X	X	X	X	X
5. All other fixed/debt securities	X	X	X	X	X	X
Equity Securities:						
6. Common stocks	X	X	X	X	X	X
7. Unit trusts	X	X	X	X	X	X
8. All other equity securities	X	X	X	X	X	X
9. Other	X	X	X	X	X	X

**Section D—Other Information**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Proceeds from sales of available-for-sale securities (FASB 115, par. 21a)	X	X
2. Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB 115, par. 21a)	X	X
3. Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB 115, par. 21a)	X	X
4. Gross gains included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB 115, par. 21c)	X	X
5. Gross losses included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB 115, par. 21c)	X	X

6. Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income (FASB 115, par. 21d)	X	X
7. Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income (FASB 115, par. 21d)	X	X
8. Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period (FASB 115, par. 21d)	X	X
9. Portion of trading gains/losses that relates to trading securities still held at the reporting date (FASB 115, par. 21e)	X	X
10. Net carrying amount of sold/transferred held-to-maturity securities (FASB 115, par. 22)	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 115, par. 22)	X	X

**“Text Data” Tab**

1. Provide a description of the amounts reported on the “Line Item Notes” tab for lines 6 and 9.
2. Provide a description of the amounts reported on the “Other Notes Info” tab for lines 6 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 115, par. 21b).
4. Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB 115, par. 22).
5. Provide any other relevant information pertaining to this note.

**Note 8. Other Assets****“Line Item Notes” Tab**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Advances and prepayments	X	X
2. Regulatory assets	X	X
3. 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 any other relevant information pertaining to this note.

**Note 9. Accounts Payable****“Line Item Notes” Tab**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Accounts payable	X	X

**Note 10A. Federal Debt Securities Held by the Public****“Line Item Notes” Tab**

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

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 Treasury)****Section A—Other Related Information**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Debt subject to statutory limit	X	X
2. Statutory debt limit	X	X

**Section B—Average Interest Rate**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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%

**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. 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. Housing and Urban Development, Ginnie Mae
23. All other programs and funds

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

Column headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 with Fiduciary Activity**

1 through 15 – Agency-entered description of fiduciary funds – deposit funds only.

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

Column headings:

	<u>Fiscal 2009</u>
1. Par value of the investment (U.S. Treasury debt holdings)	X
2. Unamortized discount	X
3. Unamortized premium	X
4. Net investment	X

#### **Section C—Fiduciary Funds – Treasury Securities Held by All Other Agency Funds with Fiduciary Activity**

1 through 15 – Agency-entered description of fiduciary funds – excluding deposit funds.

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

Column headings:

	<u>Fiscal 2009</u>
1. Par value of the investment (U.S. Treasury debt holdings)	X
2. Unamortized discount	X
3. Unamortized premium	X
4. Net investment	X

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

**Section D—Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)**

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. 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. Housing and Urban Development, Ginnie Mae
23. All other programs and funds

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

Column headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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

**Note 11. Federal Employee and Veteran Benefits Payable**

**“Line Item Notes” Tab**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 in the “Line Item Notes” tab.

The ending balance for fiscal 2008 must agree with the beginning balance for fiscal 2009

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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. Assumption change liability	X	X
5. Normal costs (SFFAS No. 5, par. 72)	X	X
6. Interest on pension liability during the period	X	X
7. Prior (and past) service cost (from the initiation of a new plan)	X	X
8. Actuarial (gains)/losses	X	X
9. Total pension expense (SFFAS No. 5, par. 72)	X	X
10. Less benefits paid	X	X
11. Pension and accrued benefits liability – end of period	X	X

**Section B—Pension Liability Long-Term Significant Assumptions Used in 2009 and 2008 Valuation (SFFAS No. 5, par. 67)**

Enter the long-term significant assumptions used in fiscal 2009 and review and change as necessary for fiscal 2008 valuation (SFFAS No. 5, par. 67)

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Rate of interest	X%	X%
2. Rate of inflation	X%	X%
3. Projected salary increases	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 (SFFAS No. 5, par. 88).

The ending balance for fiscal 2008 must agree with the beginning balance for fiscal 2009.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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. Change in medical inflation rate assumption (gains)/losses	X	X
7. Other actuarial (gains)/losses	X	X
8. Total postretirement health benefits expense	X	X
9. Less claims paid	X	X
10. Postretirement health and accrued benefits liability – end of period	X	X

**Section D—Postretirement Health Liability Significant Assumptions Used in Determining the 2009 and 2008 Valuation**

Enter the significant assumptions used in fiscal 2009 and review and change as necessary for fiscal 2008 valuation (SFFAS No. 5, par. 83). (Line 3, to be completed only by the Department of Defense (DOD))

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Rate of interest	X%	X%
2. Rate of health care cost inflation	X%	X%
3. Estimate of single equivalent rate of health care cost inflation	X%	X%

**Section E—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.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Veterans	X	X
2. Survivors	X	X
3. Burial benefits	X	X
4. Total compensation and burial benefits payable	X	X

**Section F—Veterans Compensation and Burial Benefits – Significant Assumptions (to be completed only by VA) (SFFAS No. 5, par. 83)**

Enter the significant assumptions used in fiscal 2009 and review and change as necessary for fiscal 2008 valuation (SFFAS No. 5, par. 83).

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Rate of interest	X%	X%
2. Rate of inflation	X%	X%

**Section G—Other**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 H—Totals for Allocation (to be completed only by the Office of Personnel Management (OPM))**

Enter the total non-normal costs to be allocated.

	<u>CSRS</u> <u>Fiscal 2009</u>	<u>FERS</u> <u>Fiscal 2009</u>	<u>Health</u> <u>Fiscal 2009</u>	<u>CSRS</u> <u>Fiscal 2008</u>	<u>FERS</u> <u>Fiscal 2008</u>	<u>Health</u> <u>Fiscal 2008</u>
1. Service cost	X	X	X	X	X	X
2. Interest cost	X	X	X	X	X	X
3. Actuarial gains/losses	X	X	X	X	X	X
4. Employee participant contributions	X	X	-	X	X	-



5. Employer participant contributions	X	X	-	X	X	-
6. Total non-normal cost to be allocated	X	X	X	X	X	X

**Section I—Pension Plan Basic Pay (to be completed only by OPM)**

Enter the amount of basic pay for employees participating in Federal pension plans.

	CSRS Fiscal 2009	FERS Fiscal 2009	CSRS Fiscal 2008	FERS Fiscal 2008
1200 Department of Agriculture	X	X	X	X
1300 Department of Commerce	X	X	X	X
1400 Department of the Interior	X	X	X	X
1500 Department of Justice	X	X	X	X
1601 Department of Labor (DOL)	X	X	X	X
1602 Pension Benefit Guaranty Corporation (PBGC)	X	X	X	X
1800 U.S. Postal Service	X	X	X	X
1900 Department of State	X	X	X	X
2000 Department of the Treasury	X	X	X	X
7000 Department of Homeland Security (DHS)	X	X	X	X
2400 Office of Personnel Management (OPM)	X	X	X	X
2500 National Credit Union Administration (NCUA)	X	X	X	X
2700 Federal Communications Commission	X	X	X	X
2800 Social Security Administration (SSA)	X	X	X	X
3100 U.S. Nuclear Regulatory Commission	X	X	X	X
3600 Department of Veterans Affairs (VA)	X	X	X	X
4700 General Services Administration	X	X	X	X
4900 National Science Foundation	X	X	X	X
5100 Federal Deposit Insurance Corporation (FDIC)	X	X	X	X
6000 Railroad Retirement Board (RRB)	X	X	X	X
6400 Tennessee Valley Authority	X	X	X	X
6800 Environmental Protection Agency	X	X	X	X
6900 Department of Transportation	X	X	X	X
7200 Agency for International Development	X	X	X	X
7300 Small Business Administration	X	X	X	X
7500 Department of Health and Human Services (HHS)	X	X	X	X
7802 Farm Credit System Insurance Corporation	X	X	X	X
8000 National Aeronautics and Space Administration	X	X	X	X
8300 Export-Import Bank of the United States (EXIM)	X	X	X	X
8600 Department of Housing and Urban Development	X	X	X	X
8900 Department of Energy (DOE)	X	X	X	X
9100 Department of Education	X	X	X	X
DE00 Department of Defense	X	X	X	X
5000 Securities and Exchange Commission	X	X	X	X
3300 Smithsonian Institution	X	X	X	X
9500 All other agencies	X	X	X	X

**Section J—Headcount of Participants in Health Plans (to be completed only by OPM)**

Enter the number of employees participating in OPM health plans.

	Fiscal 2009	Fiscal 2008
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 K—Estimated Agency Imputed Costs (to be completed only by OPM)**

Enter the estimated amount of agency imputed costs.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 L—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.

<u>Fiscal Year</u>	<u>COLA</u>	<u>CPIM</u>
1. 2010	X%	X%
2. 2011	X%	X%
3. 2012	X%	X%
4. 2013	X%	X%
5. 2014+	X%	X%

**Section M—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.

	<u>Fiscal 2008</u>	<u>Fiscal 2009</u>
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 N—Life Insurance Benefits (to be completed only by VA)**

Enter the life insurance benefits.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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. 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 assumptions used in determining pension liability and the related expense.
4. Provide the long-term projection of the significant assumptions used in determining the postretirement health benefits liability and the related expense.
5. Provide the best reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current year (DOD only).
6. Provide the best reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund.
7. Provide the source(s) of the information entered for “Line Item Notes” tab numbers 4, 5, and 6.
8. Provide the source(s) for the components of pension expense entered in Section A.
9. Provide the source(s) for the interest rate entered in Section B.
10. Provide the source(s) for the components of postretirement expense entered in Section C.
11. Provide the source(s) for the interest rate entered in Section D.
12. Provide the source(s) for workers’ compensation benefits entered in Section L (to be completed only by DOL).
13. Provide the source(s) for the life insurance benefits entered in Section N (to be completed only by VA).
14. Provide any other relevant information 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 year.

**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-year amount and review and change as necessary prior-year amounts for environmental and disposal liabilities. **(Lines 1 through 4 are for DOD only, and Lines 5 through 8 are for DOE only.)**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment (SFFAS No. 6, par. 109)	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.

**Note 13. Benefits Due and Payable****“Line Item Notes” Tab**

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

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Federal Old-Age and Survivors Insurance	X	X
2. Federal Hospital Insurance (Medicare Part A)	X	X
3. Grants to States for Medicaid	X	X
4. Federal Supplementary Medical Insurance (Medicare Parts B and D)	X	X
5. Federal Disability Insurance	X	X
6. Supplemental Security Income	X	X
7. Railroad Retirement	X	X
8. Unemployment Insurance	X	X
9. Other entitlement benefits due and payable	X	X

**Note 14. Insurance Programs Other Than Veterans Affairs****“Line Item Notes” Tab**

Enter the current-year amounts and review and change as necessary the prior-year amounts for insurance and type, where indicated.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Single employer	X	X
2. Multiemployer	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. Other insurance programs	X	X

**“Text Data” Tab**

1. Provide a description for the type of insurance programs identified in the “Line Item Notes” tab.
2. Provide the name, description, and the related amounts of the insurance 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.

**Note 15. Other Liabilities**

**Other liabilities do not include any liabilities that should be reported in the above categories (Notes 9 thru 14).**

**“Line Item Notes” Tab**

Enter the current- and prior-year data on the appropriate row. Lines 18 through 20 are available for agencies to enter items not listed.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Deferred revenue	X	X
2. Accrued wages and benefits	X	X
3. Gold certificates	X	X
4. Other debt	X	X
5. Exchange Stabilization Fund	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	X	X

10. D.C. pension liability	X	X
11. Custodial liabilities	X	X
12. Accrued annual leave	X	X
13. DOE contractor’s pension and postretirement liability	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
18-20. Agency-entered description	X	X
21. Other liabilities	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 of the agency’s financial report where the amount is identified.
2. Provide a description and related amounts for balances that exceed \$50 million on the line titled, “Other liabilities,” and provide the page number of the agency’s financial report where the amount is identified.
3. Provide any other relevant information pertaining to this note.

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

**“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 collected during the current year. Identify this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the table below:

<b>Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2009</b>				
<u>Line Description</u>	<u>Tax Year To Which Collections Relate</u>			
	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>Prior Years</b>
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. Federal Reserve earnings .....				
8. Fines, penalties, interest, and other revenue.....				
9. Customs duties .....	_____	_____	_____	_____
10. Subtotal .....	=====	=====	=====	=====
11. Less: amounts collected for non-Federal entities .....	=====	=====	=====	=====
12. Total .....	=====			

**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 collected for the prior years. Identify this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the table below:

<b>Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2008</b>				
<u>Line Description</u>	<u>Tax Year To Which Collections Relate</u>			
	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>Prior Years</u>
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. Federal Reserve earnings .....				
8. Fines, penalties, interest, and other revenue .....				
9. Customs duties .....				
10. Subtotal .....	=====	=====	=====	=====
11. Less: amounts collected for non-Federal entities..	=====	=====	=====	=====
12. Total .....	=====			

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

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

<b>Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2009</b>				
<u>Line Description</u>	<u>Tax Year To Which Refunds Relate</u>			
	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>Prior Years</u>
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. Federal Reserve earnings .....				
8. Fines, penalties, interest, and other revenue .....				
9. Customs duties .....				
10. Total .....	=====	=====	=====	=====

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

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

<b>Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2008</b>				
Line Description	<u>Tax Year To Which Refunds Relate</u>			
	2008	2007	2006	Prior Years
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. Federal Reserve earnings .....				
8. Fines, penalties, interest, and other revenue.....				
9. Customs duties .....	_____	_____	_____	_____
10. Total .....	=====	=====	=====	=====

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

	<u>Current Year</u>	<u>Prior Year</u>
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)**

	<u>Current Year</u> <u>(Low/High)</u>	<u>Prior Year</u> <u>(Low/High)</u>
1. Tax gap estimate	X	X

**“Text Data” Tab**

1. Disclose the basis of accounting related to collections and disbursements of Federal revenue.
2. Provide a brief description of any other material types of revenue transactions that relate to the custodial responsibility of the collecting entity (SFFAS No. 7, par. 65.2).
3. Are all trust fund revenues recorded in accordance with applicable law (SFFAS No. 7, par. 66). If “no,” provide the reasons.
4. Indicate whether the amounts collected for taxes and duties are affecting the beginning-of-period and end-of-period balances of accounts receivable, accounts payable for refunds, and the allowance for uncollectible amounts (SFFAS No. 7, par.65.2).
5. Provide any other relevant information pertaining to this note.

**Note 17. Prior-Period Adjustments**

**“Other Notes Info” Tab**

**Section A—Non-Federal Prior-Period Adjustments (Not Restated)**

Enter the amount that adjusted the current-year or prior-year beginning net position. The amount for fiscal 2009 is a result of a change in accounting principles. The amounts for fiscal 2008 are a result of a change in accounting principle and/or correcting errors that occurred in years preceding the prior year.



	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
Amounts that adjusted beginning net position.		
1. Change in accounting principles	X	X
2. Correction of errors		X

**Section B—Restated Prior-Period Adjustments – Corrections of Errors for the Prior Year**

List the financial statements and notes lines and the amount by which they were restated as a result of correcting errors that occurred in the prior year. Identify all line items as non-Federal using “N” or Federal using “F” at the end of each line.

Lines that were restated	<u>Amount</u>
1.	X
2.	X
3.	X
4.	X
5.	X
6.	X
7.	X
8.	X
9.	X
10.	X

**“Text Data” Tab**

1. Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles.
2. Describe the adjustments to the prior-year beginning net position that resulted from correcting errors that occurred in years preceding the prior year.
3. Describe the restatements to the prior-year that resulted from correcting errors that occurred in the prior year.
4. Describe any Federal prior-period adjustments.
5. Provide any other relevant information pertaining to this note. This would include information related to any immaterial errors that occurred in the prior period(s) that were corrected against the current year.

**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)**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 (Sum of Policy Face Values and Dividends Paid)**

Enter the type and amount of insurance issued as measured by the sum of the policy face values and dividends paid.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. DHS-National Flood Insurance	X	X
2. EXIM-Export Credit Insurance	X	X
3.-7. Agency-entered description	X	X
8. Other insurance in force	X	X

**Section C—Civil Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**

Enter the amounts for fiscal 2009 and fiscal 2008 probable liabilities and reasonably possible contingencies for the items listed below.

	<u>2009</u>			<u>2008</u>		
	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)
1. Probable	X	X	X	X	X	X
2. Reasonably possible	X	X	X	X	X	X

**Section D—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**

Enter the amounts for fiscal 2009 and fiscal 2008 probable liabilities and reasonably possible contingencies for the items listed below.

	<u>2009</u>			<u>2008</u>		
	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)	Measured Amount (Accrued/ Estimated)	Estimated Range (Low/High)	Unable To Determine (Claim Amount)
1. Probable	X	X	X	X	X	X
2. Reasonably possible	X	X	X	X	X	X

**Section E—Other Contingencies (SFFAS No. 5, par. 35-42)**

Enter the amount for the other contingencies for fiscal 2009 and fiscal 2008 that are probable and reasonably possible for the items listed below.

	<u>Fiscal 2009</u>		<u>Fiscal 2008</u>	
	<u>Probable</u>	<u>Reasonably Possible</u>	<u>Probable</u>	<u>Reasonably Possible</u>
1. DOT – FHWA Advance Construction Projects	X	X	X	X
2. DOT – FTA Full Funding Agreements	X	X	X	X
3.-5. Agency-entered description	X	X	X	X

**Section F—Deposit Insurance**

Enter the amounts of deposit insurance for fiscal 2009 and fiscal 2008.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. FDIC-Federal Deposit Insurance Fund	X	X
2. NCUA-National Credit Union Share Insurance Fund	X	X

**“Text Data” Tab**

1. Describe the risk insurance programs that are in force.
2. Provide the nature of the insurance contingencies.

3. Provide the nature of the litigation contingencies, including the range of loss for probable liabilities (SFFAS No. 5, par. 39).
4. Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40-41).
5. 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.
6. Describe the other claims that may derive from treaties or international agreements.
7. Provide any other relevant information pertaining to this note.

### Note 19. Commitments

Commitments are long-term contractual or other agreements entered into by the Federal Government, such as operating leases, undelivered orders, and treaties or international agreements, that may 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 years.

	Fiscal 2009		Fiscal 2008	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Building	X	X	X	X
2. Land	X	X	X	X
3. Equipment	X	X	X	X
4. Software license	X	X	X	X
5. Other	X	X	X	X
6. Accumulated depreciation/amortization	X	X	X	X
7. Net assets under capital leases	X	X	X	X

##### 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 years.

	Fiscal 2009		Fiscal 2008	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Future minimum lease programs	X	X	X	X
2. Imputed interest	X	X	X	X
3. Executory costs including any profit	X	X	X	X
4. Total capital lease liability	X	X	X	X

##### 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 years. Report the undelivered orders, unpaid, as reported in the agency’s notes under Undelivered Orders.

	Fiscal 2009		Fiscal 2008	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Operating leases	X	X	X	X
2. Undelivered orders (unpaid)	X	X	X	X

**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 years.

	Fiscal 2009		Fiscal 2008	
	Federal	Non-Federal	Federal	Non-Federal
1. Callable capital subscriptions for multilateral development banks	X	X	X	X
2. Sales of surplus power	X	X	X	X
3. Agriculture direct loans and guarantees	X	X	X	X
4. Long-term satellite and systems	X	X	X	X
5. Power purchase obligations	X	X	X	X
6. Grant programs – Airport Improvement Program	X	X	X	X
7. Fuel purchase obligations	X	X	X	X
8. Conservation Reserve Program	X	X	X	X
9. Senior GSE Preferred Stock Purchase Agreement	X	X	X	X
10.–13. Agency-entered description of other commitments	X	X	X	X

**“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 agreement.
2. Provide any other relevant information pertaining to this note. (Reference the Note in the agency’s Performance and Accountability Report.)

**Note 20. Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 – Earmarked Funds for Fiscal 2008)**

With the implementation of the Fiduciary Standard - SFFAS 31, agencies are not required to report information on dedicated collections for the current year (fiscal 2009).

**“Other Notes Info” Tab**

For the following trust funds, enter the required information in Sections B through G.

**Trust Funds**

- 1 through 5 – Agency-entered description of trust funds.

**Section B—Assets – Prior Year**

Enter the fiscal 2008 amounts for the following items by the trust fund names identified in the list above.

Column headings:

	Fiscal 2008
1. Investment in Federal debt securities – net of premiums and discounts	X
2. Fund balance with Treasury	X
3. Interest receivable	X
4. Other Federal assets	X
5. Non-Federal assets	X
6. Total assets	X

**Section D—Liabilities – Prior Year**

Column headings:

	<u>Fiscal 2008</u>
1. Liability due and payable to beneficiaries	X
2. Other liabilities	X
3. Total liabilities	X

**Section F—Prior Year – Revenue, Financing, Expenses, and Other**

Enter the fiscal 2008 amounts for the following items by the trust fund names identified in the list above.

Column headings:

	<u>Fiscal 2008</u>
1. Beginning balance net position	X
2. Exchange revenue – Federal	X
3. Exchange revenue – with the public	X
4. Nonexchange revenue – Federal	X
5. Nonexchange revenue – with the public	X
6. Other financing sources	X
7. Other changes in fund balance	X
8. Program expenses	X
9. Other expenses	X
10. Ending net position	X

**Section G—Other**

Identify by trust fund any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

Column headings:

	<u>Fiscal 2008</u>
2. Revenues	X
3. Other financing sources	X
4. Costs	X

**“Text Data” Tab**

1. State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85(a).
2. Provide any other relevant information pertaining to this note.

**Note 21. Indian Trust Funds****“Other Notes Info” Tab (to be completed only by the Department of the Interior (DOI))****Section A—Tribal and Other Trust Funds**

Report the receipts, interest received, gain/loss on disposition of investments, disbursements, increase/decrease in trust fund balances, and trust fund balances as of the end of fiscal 2009 and review and change as necessary for fiscal 2008 for the Indian Trust Funds Held for Tribal and Other Trust Funds.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Receipts	X	X
2. Interest received	X	X
3. Gain/(loss) on disposition of investments, net	X	X
4. Disbursements	X	X
5. Increase/(decrease) in trust fund balances, net	X	X
6. Trust fund balances, beginning of year	X	X
7. Trust fund balances, end of year	X	X

**Section B—Individual Indian Monies Trust Fund**

Report the receipts, interest earned on invested funds, gain/loss on disposition of investments, disbursements, increase/decrease in trust fund balances, and trust fund balances as of the end of fiscal 2009 and review and change as necessary for fiscal 2008 for the Indian Trust Funds Held for Individual Indian Monies Trust Funds.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Receipts	X	X
2. Interest earned on invested funds	X	X
3. Gain/(loss) on disposition of investments, net	X	X
4. Disbursements	X	X
5. Increase/(decrease) in trust fund balances, net	X	X
6. Trust fund balances, beginning of year	X	X
7. Trust fund balances, end of year	X	X

**Section C—Assets and Liabilities for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85c)**

Report the assets and liabilities as of the end of fiscal 2009 and review and change as necessary for fiscal 2008 for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Cash and cash equivalents	X	X
2. Investments – Federal	X	X
3. Investments – non-Federal	X	X
4. Total investment	X	X
5. Interest receivable – Federal	X	X
6. Interest receivable – non-Federal	X	X
7. Total interest receivable	X	X
8. Other assets	X	X
9. Total assets	X	X
10. Liabilities due and payable to beneficiaries	X	X
11. Other liabilities	X	X
12. Total liabilities	X	X

**Section D—Assets and Liabilities for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85c)**

Report the assets and liabilities as of the end of fiscal 2009 and review and change as necessary for fiscal 2008 for the Indian Trust Funds Held for Individual Indian Monies Trust Funds.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Cash and cash equivalents	X	X
2. Investments – Federal	X	X
3. Investments – non-Federal	X	X
4. Total investments	X	X
5. Interest receivable – Federal	X	X
6. Interest receivable – non-Federal	X	X
7. Total interest receivable	X	X
8. Other assets	X	X
9. Total assets	X	X
10. Liabilities due and payable to beneficiaries	X	X
11. Other liabilities	X	X
12. Total liabilities	X	X

**Section E—Changes in Net Position for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(d))**

Identify for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds changes in net position during the fiscal year as indicated below.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Beginning balance net position	X	X
2. Exchange revenue – Federal	X	X
3. Exchange revenue – with the public	X	X
4. Total exchange revenue	X	X
5. Nonexchange revenue – Federal	X	X
6. Nonexchange revenue – with the public	X	X
7. Total nonexchange revenue	X	X
8. Other financing sources	X	X
9. Other changes in fund balance	X	X
10. Program expenses	X	X
11. Other expenses	X	X
12. Ending net position	X	X

**Section F—Changes in Net Position for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(d))**

Identify for the Indian Trust Funds Held for Individual Indian Monies Trust Funds changes in net position during the fiscal year as indicated below.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Beginning balance net position	X	X
2. Exchange revenue – Federal	X	X
3. Exchange revenue – with the public	X	X
4. Total exchange revenue	X	X
5. Nonexchange revenue – Federal	X	X
6. Nonexchange revenue – with the public	X	X
7. Total nonexchange revenue	X	X
8. Other financing sources	X	X
9. Other changes in fund balance	X	X
10. Program expenses	X	X
11. Other expenses	X	X
12. Ending net position	X	X

**Section G—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(e))**

Identify for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Revenues	X	X
2. Other financing sources	X	X
3. Costs	X	X

**Section H—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(e)) (to be completed only by DOI)**

Identify for the Indian Trust Funds Held for Individual Indian Monies Trust Funds any revenue, other financing sources, or costs attributable to the fund but not legally allowable as credits or charges to the fund.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Revenues	X	X
2. Other financing sources	X	X
3. Costs	X	X

**Section I—Tribal and Other Trust Funds (including the Alaska Native Escrow Fund) Accounts That Are Maintained by the Office of the Special Trustee (to be completed only by DOI)**

Provide the number of Tribal and Other Trust Funds (including the Alaska Native Escrow Fund) accounts that the Office of the Special Trustee maintains for the current and prior fiscal year.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Tribal and Other Trust Funds (including the Alaska Native Escrow Fund)	U	U

**Section J—Individual Indian Monies Accounts that are maintained by the Office of the Special Trustee (to be completed only by DOI)**

Provide the number of open Individual Indian Monies accounts that the Office of the Special Trustee maintains for the current and prior fiscal year.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Individual Indian Monies	U	U

**“Text Data” Tab (to be completed only by DOI)**

1. State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.
2. Provide the sources of revenue or other financing for the period and an explanation of the extent to which they are inflows or resources to the Government or the result of intragovernmental flows.
3. Provide any other relevant information pertaining to this note.

**Note 22. Earmarked Funds**

**“Other Notes Info” Tab**

For the following funds, enter the required information in Sections A through G for fiscal 2009 and fiscal 2008.

**Earmarked Funds:**

1. Federal Old-Age and Survivors Insurance
2. Civil Service Retirement and Disability
3. Federal Hospital Insurance (Medicare Part A)
4. Military Retirement
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)
9. Highway Trust Fund
10. Railroad Retirement
11. Civil Service Health Benefits
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
19. National Service Life Insurance Fund
20. Foreign Service Retirement and Disability Fund
- 21-25. Agency-entered fund
26. All other earmarked funds
27. Intra-agency earmarked funds elimination amounts



**Section A—Assets – Current Year**

Enter the fiscal 2009 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2009</u>
1. Cash and other monetary assets	X
2. Fund balance with Treasury	X
3. Investments in U.S. Treasury securities (net of premiums and discounts)	X
4. Interest receivable	X
5. Other Federal assets (with other agency earmarked funds)	X
6. Other Federal assets (with other agency non-earmarked funds)	X
7. Other non-Federal assets	X
8. Total assets	X

**Section B—Assets – Prior Year**

Enter the fiscal 2008 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2008</u>
1. Cash and other monetary assets	X
2. Fund balance with Treasury	X
3. Investments in U.S. Treasury securities (net of premiums and discounts)	X
4. Interest receivable	X
5. Other Federal assets (with other agency earmarked funds)	X
6. Other Federal assets (with other agency non-earmarked funds)	X
7. Other non-Federal assets	X
8. Total assets	X

**Section C—Liabilities and Net Position – Current Year**

Enter the fiscal 2009 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2009</u>
1. Benefits due and payable	X
2. Other Federal liabilities (with other agency earmarked funds)	X
3. Other Federal liabilities (with other agency non-earmarked funds)	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 Year**

Enter the fiscal 2008 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2008</u>
1. Benefits due and payable	X
2. Other Federal liabilities (with other agency earmarked funds)	X
3. Other Federal liabilities (with other agency non-earmarked funds)	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 Year**

Enter the fiscal 2009 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2009</u>
1. Net position, beginning of period	X
2. Prior-period adjustment	X
3. Investment revenue	X
4. Individual income taxes and payroll tax withholdings	X
5. Unemployment and excise taxes	X
6. Other taxes and receipts	X
7. Miscellaneous earned revenue	X
8. Intragovernmental transfers, net	X
9. Program net cost – public	X
10. Program net cost – intragovernmental	X
11. Non-program expenses	X
12. Net position, end of period	X

**Section F—Revenue, Financing, Expenses, and Other – Prior Year**

Enter the fiscal 2008 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2008</u>
1. Net position, beginning of period	X
2. Prior-period adjustment	X
3. Investment revenue	X
4. Individual income taxes and payroll tax withholdings	X
5. Unemployment and excise taxes	X
6. Other taxes and receipts	X
7. Miscellaneous earned revenue	X
8. Intragovernmental transfers, net	X
9. Program net cost – public	X
10. Program net cost – intragovernmental	X
11. Non-program expenses	X
12. Net position, end of period	X

**Section G—Number of Agency Earmarked Funds**

Provide the following information related to earmarked funds.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Total number of earmarked funds	U	U

**“Text Data” Tab**

- 1. Provide a general description of the individual earmarked funds reported in the “Other Notes Info” tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).
- 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.

3. Explain any changes in legislation during or subsequent to the reporting period 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).
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).
5. Provide any other relevant information pertaining to this note, including explanations for prior-period adjustments, if any.

**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)) (to be completed only by SSA)**

Provide the present value of long-range actuarial projections for the OASDI.

**Contributions and earmarked taxes from:**

	2009	2008	2007	2006	Unaudited 2005
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 year)	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

**Expenditures for scheduled future benefits for:**

	2009	2008	2007	2006	Unaudited 2005
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 year)	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

**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.

**Contributions and earmarked taxes from:**

	2009	2008	2007	2006	Unaudited 2005
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:**

	2009	2008	2007	2006	Unaudited 2005
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. Present value of future expenditures in excess of future revenue	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).

**Premiums from:**

	2009	2008	2007	2006	Unaudited 2005
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:**

	2009	2008	2007	2006	Unaudited 2005
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. Present value of future expenditures in excess of future revenue	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).

**Premiums and State transfers:**

	2009	2008	2007	2006	Unaudited 2005
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:**

	2009	2008	2007	2006	Unaudited 2005
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. Present value of future expenditures in excess of future revenue	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:**

	2009	2008	2007	2006	Unaudited 2005
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:**

	2009	2008	2007	2006	Unaudited 2005
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

**Section F—Black Lung (Part C) (Not Including Interest Expense Accruing on the Outstanding Debt) (SFFAS No. 17, par. 32 (3)) (to be completed only by DOL)**

Provide the present value of long-range actuarial projections for Black Lung (Part C).

**Contributions and earmarked taxes from:**

	2009	2008	2007	2006	Unaudited 2005
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:**

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>Unaudited 2005</u>
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 revenues in excess of future expenditures	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 2005-2009.
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 2005-2009.
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 2005-2009.
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 2005-2009.
5. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2005-2009.
6. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Black Lung (Part C) from 2005-2009.
7. Provide any other relevant information pertaining to this note.

**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.

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>Unaudited 2005</u>
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 2009, 2010, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2009</u>	<u>2010</u>	<u>2020</u>	<u>2030</u>	<u>2040</u>	<u>2050</u>	<u>2060</u>	<u>2070</u>	<u>2080</u>
1. Total fertility rate	U	U	U	U	U	U	U	U	U
2. Age – sex adjusted death rate	U	U	U	U	U	U	U	U	U
3. Life expectancy at birth – male	U	U	U	U	U	U	U	U	U
4. Life expectancy at birth – female	U	U	U	U	U	U	U	U	U
5. Net immigration (persons)	U	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 2009, 2010, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2009</u>	<u>2010</u>	<u>2020</u>	<u>2030</u>	<u>2040</u>	<u>2050</u>	<u>2060</u>	<u>2070</u>	<u>2080</u>
1. Real wage differential (percent)	X%	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%	X%
3. Consumer Price Index (percent change)	X%	X%	X%	X%	X%	X%	X%	X%	X%
4. Total employment (percent change)	X%	X%	X%	X%	X%	X%	X%	X%	X%
5. Real gross domestic product (percent change)	X%	X%	X%	X%	X%	X%	X%	X%	X%
6. Average annual interest rate (percent)	X%	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 2009, 2010, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2009</u>	<u>2010</u>	<u>2020</u>	<u>2030</u>	<u>2040</u>	<u>2050</u>	<u>2060</u>	<u>2070</u>	<u>2080</u>
1. Total fertility rate	U	U	U	U	U	U	U	U	U
2. Age – sex adjusted death rate	U	U	U	U	U	U	U	U	U
3. Net immigration (persons)	U	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 2009, 2010, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2009</u>	<u>2010</u>	<u>2020</u>	<u>2030</u>	<u>2040</u>	<u>2050</u>	<u>2060</u>	<u>2070</u>	<u>2080</u>
1. Real wage differential (percent)	X%	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%	X%
3. CPI (percent change)	X%	X%	X%	X%	X%	X%	X%	X%	X%
4. Real GDP (percent change)	X%	X%	X%	X%	X%	X%	X%	X%	X%
5. Per beneficiary cost–HI (percent change)	X%	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%	X%
7. Per beneficiary cost–SMI Part D (percent change)	X%	X%	X%	X%	X%	X%	X%	X%	X%
8. Real average annual interest rate (percent)	X%	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 2009, 2010, 2020, and 2030+.

	<u>2009</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Cost-of-living increase/(decrease) (percent)	X%	X%	X%	X%
2. Interest rate (percent)	X%	X%	X%	X%
3. Wage increase/(decrease) (percent)	X%	X%	X%	X%

**Section G—Other Railroad Retirement Assumptions Information**

Provide the following for Railroad Retirement.

	<u>2009</u>
1. The estimated average railroad employment in 2009 – middle assumption	U

**Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT)**

	<u>2009</u>
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 2009	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 2009-2040.

	<u>Through 2014</u>	<u>2015+</u>
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 2009-2040, as applicable.

	<u>2009</u>	<u>Through 2014</u>	<u>2015+</u>
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, 2009.

	<u>2009</u>
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 rates 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 number of units for each category of predominate use in lines 1 through 6 for the current and prior years. Enter the data on line 7 if the category is not listed.

	<u>Beginning Balance</u>	<u>Acquired</u>	<u>Withdrawn</u>	<u>Ending Balance</u>
1. Public land	U	U	U	U
2. National Forest System	U	U	U	U
3. National Wildlife Refuge System	U	U	U	U
4. National Park system	U	U	U	U
5. Mission land	U	U	U	U
6. Water, power, and recreation	U	U	U	U
7. All other	U	U	U	U

**“Text Data” Tab**

1. Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).
2. Provide the condition of the stewardship land (SFFAS 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.

**Note 26. Heritage Assets**

**“Other Notes Info” Tab**

**Section A—Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Provide the following information for each collection type of heritage asset.

Column Headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Physical units as of the beginning of the year		
2. Physical units added during the fiscal year		
3. Physical units withdrawn during the fiscal year		
4. Physical units as of the end of the year		

Row headings:

Lines 1–5 Agency-entered categories

**Section B—Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Provide the following information for each non-collection type of heritage asset.

Column Headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Physical units as of the beginning of the year		
2. Physical units added during the fiscal year		
3. Physical units withdrawn during the fiscal year		
4. Physical units as of the end of the year		

Row headings:

Lines 1–5 – 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.

**Note 27. Fiduciary Activities**

**“Other Notes Info” Tab**

For the fiduciary funds, enter the required information in Sections A through G.

**Deposit Funds**

1 through 15 – Agency-entered program name and Treasury Account Symbol (TAS) number for fiduciary funds.

**Section A—Schedule of Fiduciary Net Assets – Deposit Funds - Current Year**

Enter the fiscal 2009 amounts for the following items by the fiduciary fund names identified in the list above.

Column headings:

Fiscal 2009

- |  |   |
|--|---|
| 1. Fiduciary investment in Federal debt securities – net of premiums and discounts | X |
| 2. Fiduciary fund balance with Treasury (USSGL 1010 only)                          | X |
| 3. Interest receivable on fiduciary Federal debt securities                        | X |
| 4. Investment in non-Federal debt securities (and related interest receivable      | X |
| 5. Cash and cash equivalents   | X |
| 6. Other assets  | X |
| 7. Liability due and payable to beneficiaries                                      | X |
| 8. Other liabilities   | X |
| 9. Total fiduciary net assets  | X |

**Section B—Schedule of Fiduciary Activity – Deposit Funds - Current-Year**

Enter the fiscal 2009 amounts for the following items by the fiduciary fund names identified in the list above.

Column headings:

Fiscal 2009

- |  |   |
|--|---|
| 1. Beginning fiduciary net assets balance          | X |
| 2. Fiduciary contributions                         | X |
| 3. Fiduciary revenues                              | X |
| 4. Investment earnings                             | X |
| 5. Gain (loss) on disposition of investments, net  | X |
| 6. All other inflows to net assets                 | X |
| 7. Disbursements to and on behalf of beneficiaries | X |
| 8. Administrative and other expenses               | X |
| 9. All other outflows from net assets              | X |
| 10. Ending fiduciary net assets balance            | X |

**Section C—Schedule of Changes in Non-Valued Fiduciary Assets – Deposit Funds - Current-Year**

Enter the fiscal 2009 amounts for the following items by the fiduciary fund names identified in the list above.

Column headings:

	<u>Fiscal 2009</u>
1. Beginning quantity of non-valued fiduciary assets	U
2. Additions to quantity	U
3. Subtractions from quantity	U
4. Ending quantity of non-valued fiduciary assets	U

**All Other Agency Funds****Section D—Schedule of Fiduciary Net Assets – All Other Agency Funds - Current Year**

Enter the fiscal 2009 amounts for the following items by the fiduciary fund names identified in the list above.

Column headings:

	<u>Fiscal 2009</u>
1. Fiduciary investment in Federal debt securities – net of premiums and discounts	X
2. Fiduciary fund balance with Treasury (USSGL 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities (and related interest receivable)	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liability due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

**Section E—Schedule of Fiduciary Activity – All Other Agency Funds - Current-Year**

Enter the fiscal 2009 amounts for the following items by the fiduciary fund names identified in the list above.

Column headings:

	<u>Fiscal 2009</u>
1. Beginning fiduciary net assets balance	X
2. Fiduciary contributions	X
3. Fiduciary revenues	X
4. Investment earnings	X
5. Gain (loss) on disposition of investments, net	X
6. All other inflows to net assets	X
7. Disbursements to and on behalf of beneficiaries	X
8. Administrative and other expenses	X
9. All other outflows from net assets	X
10. Ending fiduciary net assets balance	X

**Section F—Schedule of Changes in Non-Valued Fiduciary Assets – All Other Agency Funds - Current-Year**

Enter the fiscal 2009 amounts for the following items by the fiduciary fund names identified in the list above.

Column headings:

	<u>Fiscal 2009</u>
1. Beginning quantity of non-valued fiduciary assets	U
2. Additions to quantity	U
3. Subtractions from quantity	U
4. Ending quantity of non-valued fiduciary assets	U

**Section G—Number of Agency Fiduciary Activities**

Provide the following information related to fiduciary funds.

Column heading:

	<u>Fiscal 2009</u>
5. Total number of fiduciary funds – deposit funds	U
6. Total number of fiduciary funds – all other agency funds	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 (SFFAS No. 31, par. 12).
5. Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.
6. For any non-monetary assets included in the Schedules of Fiduciary Net Assets, provide a description of the composition of the assets, the method(s) of valuation, and the changes (if any) from prior-period accounting methods (SFFAS No. 31, par. 18(c)).
7. For any non-valued fiduciary assets included in the Schedules of Changes in Non-Valued Fiduciary Assets, provide a description of the non-valued assets (SFFAS No. 31, par. 18(d)).
8. 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 fiscal year (SFFAS No. 31, par. 18(e)).
9. 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)).
10. 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)).
11. 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).
12. Provide any other relevant information pertaining to this note.

**Note 28A Financial and Housing Market Stabilization – Investment in Government Sponsored Enterprises (GSE)**

Enter the amounts and names of the GSE preferred and common stock for the current year and prior year.

**“Line Item Notes” Tab**

Column headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Appraisal value at purchase date	X	X
2. Unamortized premium/discount	X	X
3. Net investment	X	X
4. Interest receivable	X	X
5. Investment balance	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. All other stock

**“Other Notes Info”****Section A**

Column headings:

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Appraisal value at reporting date	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. All other stock

**Section B – Other Related Information**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Debt and mortgage backed securities outstanding – Fannie Mae	X	X
2. Debt and mortgage backed securities outstanding – Freddie Mac	X	X
3. Debt and mortgage backed securities outstanding – Other	X	X
4. Revenue recognized from acquisition of preferred stocks and warrants	X	X
5. The liquidation preference value per share of senior preferred stock	X	X
6. Nominal cost of common stock on a fully-diluted basis	X	X

**Section C – Other Related Information**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Number of non-voting senior preferred stock – shares	X	X

**Section D – Other Related Information**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Rate of dividends	X%	X%

**Note 28B Financial and Housing Market Stabilization – GSE Keepwell Payable**

Enter the amount of the payable for the current year and prior year.

**“Line Item Notes” Tab**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Keepwell Payable – Fannie Mae	X	X
2. Keepwell Payable – Freddie Mac	X	X
3-4 Private entities entered Payable	X	X
5. All other payables	X	X

### **Overview of the FR Notes Layout**

The FR Notes are directly linked to the amounts that have been reclassified in the Closing Package and not necessarily to the notes in the agencies' audited financial statements. Thus, 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 would be necessary to crosswalk from the specific line items and other key information in the 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 has four tabs:

- 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.
- Tab 3 title, "Text Data" – Textual information related to the note.
- Tab 4 title, "Threshold" – Explanation for amounts greater than a defined amount.

### **Governmentwide Financial Report System (GFRS) 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 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.

Answer the applicable threshold questions in the "Threshold" tab in free-form text. Agencies must enter an explanation for any changes between current- and prior-year amounts greater than a predetermined threshold on the "Threshold" tab of the Notes module. The information entered on the threshold tab does not require audit coverage; thus, each question is marked "unaudited" in GFRS.

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, "All other." Use the line titled, "All other," when appropriate and do not create an additional line titled, "Other," or "All other."

#### **Notes**

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
Note 4B	Loan Guarantees
Note 5	Inventories and Related Property
Note 6	Property, Plant, and Equipment (PP&E)
Note 7	Securities and Investments
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
Note 12	Environmental and Disposal Liabilities
Note 13	Benefits Due and Payable
Note 14	Insurance Programs Other Than Veterans Affairs
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	Dedicated Collections
Note 21	Indian Trust Funds
Note 22	Earmarked Funds
Note 23	Statement of Social Insurance
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 Governments Sponsored Enterprises (GSE)
Note 28B	Financial and Housing Market Stabilization – GSE Keepwell Payable

### Note Instructions

Below are the instructions for entering data into GFRS for each note.

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

“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 (to be completed only by Treasury)

##### Section A—Federal Reserve Earnings

Line 1—Enter the amount of Treasury securities including securities held by the Federal Reserve Bank (FRB) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of FRB earnings on Treasury securities that exceeds the statutory amount for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

#### “Other Notes Info” Tab

##### Section B—Related Parties

Line 1—Enter the amount of related party receivables for fiscal 2009 and fiscal 2008.

Line 2—Enter the amount of related party payables for fiscal 2009 and fiscal 2008.

Line 3—Enter the amount of related party operating revenue for fiscal 2009 and fiscal 2008.

Line 4—Enter the amount of related party net cost of operations for fiscal 2009 and fiscal 2008.



Line 5—Provide a description for the related party economic dependency transactions and enter the applicable amount for fiscal 2009 and fiscal 2008.

Line 6—Enter the amount of investments in related parties for fiscal 2009 and fiscal 2008.

#### “Text Data” Tab

Lines 1–6—Provide details on the related party relationship and transactions for the related party balances reported on the “Line Item Notes” tab for lines 1 through 6. Also, indicate the page number of the agency’s financial report where the amount is identified.

Line 7—Provide useful information on the related party leases.

Line 8—Provide details on all control relationships.

Line 9—Provide any other relevant information pertaining to this note.

Line 10—Describe any significant events or transactions that occurred after the date of the Balance Sheet but prior to 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 11—Explain the nature of any departures from GAAP and the impact on the amounts and disclosures in the agency’s financial statements.

Line 12—Provide a description of 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 that which is prescribed in the standard (SFFAS No. 7, par. 64).

Line 13—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 agencies’ consolidated audited financial statements and, therefore, are not represented in the GFRS data.

Line 14—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 agencies’ consolidated audited financial statements and, therefore, are represented in the GFRS data.

Line 15—Provide any other relevant information pertaining to this note.

#### Note 2. Cash and Other Monetary Assets

“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).

#### “Line Item Notes” Tab

Line 1 (to be completed only by Treasury)—Enter the amount of operating cash – not restricted for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2 (to be completed only by Treasury)—Enter the amount of operating cash – restricted for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of other cash that is not restricted for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 7—*Enter the amount of foreign currency for fiscal 2009 in the first column and the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2—*Enter the amount of the reserve position in the IMF for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3—*Enter the amount of SDR holdings in the Exchange Stabilization Fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 4—*Enter the amount of the SDR certificates outstanding with the FRB for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 5—*Enter the amount of the interest bearing liability to the IMF for SDR allocations for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 6—*Enter the amount of gold certificates for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

**Section B—Gold**

Line 1—*Enter the number of fine troy ounces of gold for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2—*Enter the statutory price of 1 fine troy ounce of gold for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3—*Enter the market value of 1 fine troy ounce of gold for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

**“Text Data” Tab**

Line 1—*Describe the nature of the amounts reported on the “Line Item Notes” tab, line 3, “Other cash – not restricted.” Include any relevant amounts.*

Line 2—Describe the nature of the amounts reported on the “Line Item Notes” tab, line 3, “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 Public Debt 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 “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 any other relevant information pertaining to this note.

### **Note 3. Accounts and Taxes Receivable**

“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).

#### **“Line Item Notes” Tab**

Line 1—Enter the amount of gross accounts receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of interest receivable related to accounts receivable (in line 1 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of receivables for penalties, fines, and administrative fees related to accounts receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the allowance for loss on accounts receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of the allowance for loss on interest receivable related to accounts receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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.*

#### **Note 4A. Direct Loans Receivable**

“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).

#### **“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)
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)
- 14.-18. Agency-entered programs
19. All other loans receivable

For each program enter the following information.

Column 1—*Enter the current-year face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 2—*Enter the current-year 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—Current-year net, loans receivable. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the prior-year face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 5—*Enter the prior-year long-term cost of direct loans and defaulted guaranteed loans outstanding (including interest, penalties, and allowance).*

Column 6—Prior-year 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

Enter the subsidy expense for each direct loan program in the “Line Item Notes” tab as follows.

Column 1—*Enter the amount of current-year subsidy expense.*

Column 2—*Enter the amount of prior-year subsidy expense.*

#### Section B—Foreclosed Assets – Balances (SFFAS No. 3, par. 91)

**Note:** The numbers reported on lines 1 and 2 represent the combined totals of all programs related to foreclosed assets.

Line 1—*Enter the balances for property held pre-1992 for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2—*Enter the balances for property held post-1991 for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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.*

### Note 4B. Loan Guarantees

“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).

### “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 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 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)
9. Air Transportation Stabilization Board (to be completed only by Treasury)
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 year.*

Column 2—*Review and change as necessary the amount of the loan guarantee liability for the prior year.*

### **“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 year.*

Column 2—*Enter the amount guaranteed by the Government (total outstanding principal) for the current year.*

Column 3—*Enter the amount of the subsidy expense for the current year.*

Column 4—*Enter the face value of loans outstanding (total outstanding principal) for the prior year.*

Column 5—*Enter the amount guaranteed by the Government (total outstanding principal) for the prior year.*

Column 6—*Enter the amount of the subsidy expense for the prior year.*

### **“Text Data” Tab**

Line 1—*Provide any other relevant information pertaining to this note.*

### **Note 5. Inventories and Related Property**

“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).

### **“Line Item Notes” Tab**

Line 1—*Enter the gross beginning balance of inventory for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column (do not include the allowance amount).*

Line 2—*Enter prior-period adjustments to inventory (not restated) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3—*Enter the amount of capitalized acquisitions from the public for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 4—Enter the amount of capitalized acquisitions from Government agencies for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of inventory sold or used for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of the total allowance for inventories and related property for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 gross balance for fiscal 2008 must equal the beginning gross balance for fiscal 2009.

### “Other Notes Info” Tab

#### Section A—Inventory Yearend Balances by Category Type

Line 1—Enter the amount of inventory purchased for sale for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of inventory held in reserve for future sale to the public for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of inventory and operating materials and supply items held for repair for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of inventory – excess, obsolete, and unserviceable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of operating materials and supplies held for use for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of operating materials and supplies held in reserve for future use for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 9—Enter the amount of stockpile materials held for sale for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 10—Enter the amount of forfeited property for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 11. 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2—*Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3—*Enter the amount of capitalized assets acquired from the Department of Justice (1500) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 4—*Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 5—*Enter the amount of capitalized assets acquired from all other departments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 6. 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 fiscal 2009 in the first column and review and change as necessary the dollar value balance for fiscal 2008 in the second column.*

Line 2—*Enter the dollar value balance of forfeited property for fiscal 2009 in the first column and review and change as necessary the dollar value balance for fiscal 2008 in the second column.*

Line 3—*Enter the dollar value balance of goods held under price support and stabilization programs for fiscal 2009 in the first column and review and change as necessary the dollar value balance for fiscal 2008 in the second column.*

### **Section D—Other Information – Number of Items/Volume**

Line 1—*Enter the number of items/volume of seized property for fiscal 2009 in the first column and review and change as necessary the number of items/volume for fiscal 2008 in the second column.*

Line 2—*Enter the number of items/volume of forfeited property for fiscal 2009 in the first column and review and change as necessary the number of items/volume for fiscal 2008 in the second column.*

Line 3—*Enter the number of items/volume of goods held under price support and stabilization programs for fiscal 2009 in the first column and review and change as necessary the number of items/volume for fiscal 2008 in the second column.*



**“Text Data” Tab**

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

Line 1—*Enter 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.*

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

“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).

The ending balance for fiscal 2008 (PP&E accumulated depreciation) must equal the beginning balance for fiscal 2009.

**“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 fiscal 2009.*

Column 2—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2009.*

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 fiscal 2008.*

Column 5—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2008.*

Column 6—Automatically calculated based on information in columns 4 and 5.

Line 2—Prior-period adjustment (not restated)

Column 1—*Enter the increase or decrease to PP&E due to prior-period adjustment (not restated) for fiscal 2009.*

Column 2—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2009.*

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 fiscal 2008.*

Column 5—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2008.*

Column 6—Automatically calculated based on information in columns 3 and 4.

Line 3—Capitalized acquisitions from the public

Column 1—*Enter purchase and other additions from the public for fiscal 2009.*

Column 2—Intentionally left blank.

Column 3—Automatically calculated based on information in column 1.

Column 4—*Enter purchase and other additions from the public for fiscal 2008.*

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 fiscal 2009.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2009, 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 fiscal 2008.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2008, 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 fiscal 2009.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2009.*

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 fiscal 2008.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2008.*

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 fiscal 2009.*

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 fiscal 2008.*

Column 5—Intentionally left blank.

Column 6—Automatically calculated based on information in column 4.

## Line 7—Stewardship reclassification

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 fiscal 2009.*

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 fiscal 2009.*

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 fiscal 2008.*

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 fiscal 2008.*

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-year 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-year expenses.*

Column 6—Automatically calculated based on information in column 5.

## Line 9—PP&amp;E balance end of year

Column 1—Automatically calculated based on information provided for fiscal 2009.

Column 2—Automatically calculated based on information provided for fiscal 2009.

Column 3—Automatically calculated for fiscal 2009.

Column 4—Automatically calculated based on information provided for fiscal 2008.

Column 5—Automatically calculated based on information provided for fiscal 2008.

Column 6—Automatically calculated for fiscal 2008.

**“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 fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 in the second column.*

Line 2—Enter the gross cost of furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) for fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 in the second column.

Line 3—Enter the gross cost of construction in progress for fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 in the second column.

Line 4—Enter the gross cost of land and land rights for fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 in the second column.

Line 5—Enter the gross cost of internal use software and internal use software in development for fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 in the second column.

Line 6—Enter the gross cost of assets under capital lease for fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 in the second column.

Line 7—Enter the gross cost of leasehold improvements for fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 in the second column.

Line 8—Enter the gross cost of PP&E for fiscal 2009 in the first column and review and change as necessary the cost for fiscal 2008 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 on 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of accumulated depreciation/amortization related to furniture, fixtures, and equipment for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of accumulated depreciation/amortization related to internal use software for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of accumulated depreciation/amortization related to assets under capital lease for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of accumulated depreciation/amortization related to leasehold improvements for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of accumulated depreciation/amortization related to other PP&E for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 on the “Line Item Notes” tab.

#### **Section C—Capitalized Acquisitions by Trading Partner**

**Note:** This section breaks down the amount reported on line 5 in the “Line Item Notes” tab by trading partner.

Line 1—Enter the amount of capitalized assets acquired from the General Services Administration (4700) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in second column.

Line 2—Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of capitalized assets acquired from the Department of the Interior (1400) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of capitalized assets acquired from the Department of Justice (1500) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of capitalized assets acquired from all other departments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Total 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 Item 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 of this note (SFFAS No. 16, par. 9).

Line 2—Disclose any material transfer of land where the book value is not known by the receiving entity. This applies to land included in general PP&E that is transferred to another Federal entity for use as stewardship land (SFFAS No. 6, par. 72).

Line 3—Provide any other relevant information pertaining to this note and any material changes to the prior years’ depreciation methods and capitalization thresholds.

#### **Note 7. Securities and Investments**

“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).

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/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, 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 fixed/debt securities, refer to Financial Accounting Standards Board (FASB) 115, par. 6, 19, and 137.

Line 1—Enter the amount of the net investment in Non-U.S. Government fixed/debt securities for fiscal 2009 in the first column and for fiscal 2008 in the second column.

Line 2—Enter the amount of the net investment in commercial fixed/debt securities for fiscal 2009 in the first column and for fiscal 2008 in the second column.

Line 3—Enter the amount of the net investment in mortgage/asset backed fixed/debt securities for fiscal 2009 in the first column and for fiscal 2008 in the second column.

Line 4—Enter the amount of the net investment of corporate and other bond fixed/debt securities for fiscal 2009 in the first column and for fiscal 2008 in the second column.

Line 5—Enter the amount of the net investment in all other fixed/debt securities not separately reported on lines 1 through 4 for fiscal 2009 in the first column and for fiscal 2008 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 115, par. 6, 19, and 137.

Line 6—Enter the amount of the net investment in common stock equity securities for fiscal 2009 in the first column and for fiscal 2008 in the second column.

Line 7—Enter the amount of the net investment in unit trust equity securities for fiscal 2009 in the first column and for fiscal 2008 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 fiscal 2009 in the first column and for fiscal 2008 in the second column.

#### **“Other Notes Info” Tab**

##### **Section A—Investment Category – Held-to-Maturity Securities**

###### Fixed/Debt Securities:

###### Line 1—Non-U.S. Government Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

###### Line 2—Commercial Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 3—Mortgage/Asset Backed Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 4—Corporate and Other Bond Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 5—Other Fixed/Debt Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Equity Securities:

Line 6—Common Stocks

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 7— Unit Trusts

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 8—Other Equity Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unamortized premium/discount for fiscal 2009.

Column 3—Enter the net investment for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unamortized premium/discount for fiscal 2008.

Column 6—Enter the net investment for fiscal 2008. This should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.



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

Fixed/Debt Securities:

Line 1—Non-U.S. Government Securities

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

Line 2—Commercial Securities

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal year 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

Line 3—Mortgage/Asset Backed Securities

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

Line 4—Corporate and Other Bond Securities

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

Line 5—Other Fixed/Debt Securities

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

Equity Securities:

Line 6—Common Stocks

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

Line 7— Unit Trusts

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unrealized gain/loss for fiscal 2008.

Column 6—Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 8—Other Equity Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unrealized gain/loss for fiscal 2009.

Column 3—Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unrealized gain/loss for fiscal 2008.

Column 6—Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

**Section C—Investment Category – Trading Securities**

Fixed/Debt Securities:

Line 1—Non-U.S. Government Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unrealized gain/loss for fiscal 2009.

Column 3—Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unrealized gain/loss for fiscal 2008.

Column 6—Enter the fair market for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 2—Commercial Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unrealized gain/loss for fiscal 2009.

Column 3—Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unrealized gain/loss for fiscal 2008.

Column 6—Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 3—Mortgage/Asset Backed Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unrealized gain/loss for fiscal 2009.

Column 3—Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unrealized gain/loss for fiscal 2008.

Column 6—Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 4—Corporate and Other Bond Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unrealized gain/loss for fiscal 2009.

Column 3—Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unrealized gain/loss for fiscal 2008.

Column 6—Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

Line 5—Other Fixed/Debt Securities

Column 1—Enter the cost basis for fiscal 2009.

Column 2—Enter the unrealized gain/loss for fiscal 2009.

Column 3—Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.

Column 4—Enter the cost basis for fiscal 2008.

Column 5—Enter the unrealized gain/loss for fiscal 2008.

Column 6—Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.

## Equity Securities:

## Line 6—Common Stocks

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

## Line 7— Unit Trusts

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

## Line 8—Other Equity Securities

Column 1—*Enter the cost basis for fiscal 2009.*

Column 2—*Enter the unrealized gain/loss for fiscal 2009.*

Column 3—*Enter the fair market value for fiscal 2009. This amount should be the sum of columns 1 and 2 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2009.*

Column 4—*Enter the cost basis for fiscal 2008.*

Column 5—*Enter the unrealized gain/loss for fiscal 2008.*

Column 6—*Enter the fair market value for fiscal 2008. This amount should be the sum of columns 4 and 5 and must agree with the amount reported in the “Line Items Notes” tab for fiscal 2008.*

**Section D – Other Information**

Line 1—*Enter the amount of the proceeds from the sales of available-for-sale securities for fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21a)*

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21a)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21a)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21c)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21c)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21d)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21d)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21d)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 21e)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 22)

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 fiscal 2009 in the first column and for fiscal 2008 in the second column. (FASB 115, par. 22)

#### **“Text Data” Tab**

Line 1—Provide a description of the amounts reported on the “Line Item Notes” tab for lines 6 and 9.

Line 2—Provide a description of the amounts reported on the “Other Notes Info” tab for lines 6 and 9, 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 115, par. 21b)

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 115, par. 22)

Line 5—Provide any other relevant information pertaining to this note.

**Note 8. Other Assets**

“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).

**“Line Item Notes” Tab**

Line 1—*Enter the amount for advances and prepayments for fiscal 2009 in the first column and the fiscal 2008 amount in the second column.*

Line 2—*Enter the amount for regulatory assets as required to be reported per FASB 71 (Accounting for the Effects of Certain Types of Regulation) for fiscal 2009 in the first column and the fiscal 2008 amount in the second column.*

Line 3—*Enter the amount for other assets for fiscal 2009 in the first column and the fiscal 2008 amount 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 any other relevant information pertaining to this note.*

**Note 9. Accounts Payable**

“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).

**“Line Item Notes” Tab**

Line 1—*Enter the amount of accounts payable for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

**Note 10A. Federal Debt Securities Held by the Public**

“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).

**“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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

Line 2—*Enter the amount of marketable securities – Treasury notes for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

Line 3—Enter the amount of marketable securities – Treasury bonds for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 4—Enter the amount of marketable securities – Treasury inflation protected securities for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 5—Enter the amount of nonmarketable securities for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 6—Enter the amount of the unamortized premium on Treasury securities for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 7—Enter the amount of the unamortized discount on Treasury securities for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 8—Enter the amount of accrued interest payable on debt issued by Treasury for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Agency securities:

Line 9—Enter the amount of securities at par for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 10—Enter the amount of the unamortized premium on securities for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 11—Enter the amount of the unamortized discount on securities for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 12—Enter the amount of accrued interest payable on agency securities for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount 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 debt subject to statutory limit for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 2—Enter the amount of the statutory debt limit for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

##### **Section B—Average Interest Rate**

Line 1—Enter the average interest rate on marketable securities for Treasury bills for fiscal 2009 in the first column and review and change as necessary for fiscal 2008 in the second column.

Line 2—Enter the average interest rate on marketable securities for Treasury notes for fiscal 2009 in the first column and review and change as necessary for fiscal 2008 in the second column.

Line 3—Enter the average interest rate on marketable securities for Treasury bonds for fiscal 2009 in the first column and review and change as necessary for fiscal 2008 in the second column.

Line 4—Enter the average interest rate on marketable securities for Treasury inflation protected securities for fiscal 2009 in the first column and review and change as necessary for fiscal 2008 in the second column.



Line 5—Enter the average interest rate on nonmarketable securities for fiscal 2009 in the first column and review and change as necessary for fiscal 2008 in the second column.

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

“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—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
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 Benefit Fund
22. Department of Housing and Urban Development, Ginnie Mae
23. 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 year.

Column 2—Enter the amount of the unamortized discount for the current year.

Column 3—Enter the amount of the unamortized premium for the current year.

Column 4—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 year.

Column 6—Enter the amount of the unamortized discount for the prior year.

Column 7—Enter the amount of the unamortized premium for the prior year.

Column 8—This is a calculated amount and is the net of columns 5 through 7.

**Section B—Fiduciary Funds – Treasury Securities Held by Deposit Funds with Fiduciary Activity**

1-15 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 securities debt holdings) for the current year.*

Column 2—*Enter the amount of the unamortized discount for the current year.*

Column 3—*Enter the amount of the unamortized premium for the current year.*

Column 4—This is a calculated amount and is the net of columns 1 through 3.

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

1-15 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 securities debt holdings) for the current year.*

Column 2—*Enter the amount of the unamortized discount for the current year.*

Column 3—*Enter the amount of the unamortized premium for the current year.*

Column 4—This is a calculated amount and is the net of columns 1 through 3.

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

**Section D—Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (Treasury Only)**

“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).

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
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 Benefit Fund
22. Department of Housing and Urban Development, Ginnie Mae
23. 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 year.*

Column 2—*Enter the amount of the unamortized discount for the current year.*

Column 3—*Enter the amount of the unamortized premium for the current year.*

Column 4—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 year.*

Column 6—*Enter the amount of the unamortized discount for the prior year.*

Column 7—*Enter the amount of the unamortized premium for the prior year.*

Column 8—This is a calculated amount and is the net of columns 5 through 7.

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

“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).

**“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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

Line 4—*Enter the amount of life insurance and accrued benefits for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

#### **“Other Notes Info” Tab**

##### **Section A—Pension and Accrued Benefits Liability**

The ending balance for fiscal 2008 must equal the beginning balance for fiscal 2009. 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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 2—Enter the amount of the prior-period adjustments (not restated) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of the prior (and past) service costs for plan amendments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the assumption change liability for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of the normal costs (SFFAS No. 5, par. 72) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of the interest on pension liability for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Enter the amount of prior (and past) service cost (from the initiation of a new plan) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 8—Enter the amount of actuarial (gains)/losses for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 9—Total pension expense (SFFAS No. 5, par. 72). This is a calculated line and is the net of lines 2 through 8.

Line 10—Enter the amount of benefits paid for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column. The change in pension benefits due and payable to beneficiaries is included in benefits paid.

Line 11—Pension 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 1 on the “Line Item Notes” tab.

##### **Section B—Pension Liability Long-Term Significant Assumptions Used in Fiscal 2009 and Fiscal 2008 Valuation (SFFAS No. 5, par. 67)**

Line 1—Enter the rate of interest used in determining the pension liability and related expense for fiscal 2009 in the first column and review and change as necessary the rate for fiscal 2008 in the second column.

Line 2—Enter the rate of inflation used in determining the pension liability and related expense for fiscal 2009 in the first column and review and change as necessary the rate for fiscal 2008 in the second column.

Line 3—Enter the rate of projected salary increases used in determining the pension liability and related expense for fiscal 2009 in the first column and review and change as necessary the rate for fiscal 2008 in the second column.

### **Section C—Postretirement Health and Accrued Benefits**

The ending balance for fiscal 2008 must equal the beginning balance for fiscal 2009.

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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column (SFFAS No. 5, par. 88).

Line 4—Enter the amount of normal costs for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of interest on liability (postretirement) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of (gains)/losses that resulted from changes in the medical inflation rate assumptions for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Enter the amount of other actuarial (gains)/losses for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 8—Total postretirement health benefits expense. This is a calculated line and is the net of lines 2 through 7.

Line 9—Enter the amount of claims and expenses paid and the change in benefit premiums payable to carriers for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 10—Actuarial accrued postretirement health benefits and accrued liability – end of period. This is a calculated line and is the total of lines 1, 8, and 9. 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 2009 and 2008 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 fiscal 2009 in the first column and review and change as necessary the rate for fiscal 2008 in the second column.

Line 2—Enter the rate of health care cost inflation used in determining the postretirement health benefits liability and related expense for fiscal 2009 in the first column and review and change as necessary the rate for fiscal 2008 in the second column.

Line 3 (to be completed only by DOD)—Enter the estimate of single equivalent rate of health care cost inflation for fiscal 2009 in the first column and review and change as necessary the rate for fiscal 2008 in the second column.

**Section E—Veterans Compensation and Burial Benefits (to be completed only by the Department of Veterans Affairs (VA))**

This is a breakdown of the amount reported on the “Line Item Notes” tab, line 3.

Line 1—Enter the amount of veteran benefits for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of survivor benefits for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of burial benefits for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Total compensation and burial benefits payable. This is a calculated line and is the total of lines 1 through 3. This total must equal the balance reported on line 3 of the “Line Item Notes” tab.

**Section F—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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

**Section G—Other**

Line 1—Enter the amount of nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the market value of investments in market-based and marketable securities included in line 2 for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and fiscal 2008 in the second column.

Line 5—Enter the market value of investments in market-based and marketable securities included in line 4 for fiscal 2009 in the first column and fiscal 2008 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 fiscal 2009 in the first column and the fiscal 2008 amount in the second column.

Line 7 (to be completed only by VA)—*Enter the average medical cost per year for fiscal 2005 through 2009 in the first column.*

**Section H—Totals for Allocation (to be completed only by the Office of Personnel Management (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 fiscal 2009.*

Column 2—*Enter the amount for FERS for fiscal 2009.*

Column 3—*Enter the amount for Health for fiscal 2009.*

Column 4—*Enter the amount for CSRS for fiscal 2008.*

Column 5—*Enter the amount for FERS for fiscal 2008.*

Column 6—*Enter the amount for Health for fiscal 2008.*

Line 2—Enter the amount of interest cost.

Column 1—*Enter the amount for CSRS for fiscal 2009.*

Column 2—*Enter the amount for FERS for fiscal 2009.*

Column 3—*Enter the amount for Health for fiscal 2009.*

Column 4—*Enter the amount for CSRS for fiscal 2008.*

Column 5—*Enter the amount for FERS for fiscal 2008.*

Column 6—*Enter the amount for Health for fiscal 2008.*

Line 3—Enter the amount of the actuarial gains or losses.

Column 1—*Enter the amount for CSRS for fiscal 2009.*

Column 2—*Enter the amount for FERS for fiscal 2009.*

Column 3—*Enter the amount for Health for fiscal 2009.*

Column 4—*Enter the amount for CSRS for fiscal 2008.*

Column 5—*Enter the amount for FERS for fiscal 2008.*

Column 6—*Enter the amount for Health for fiscal 2008.*

Line 4—Enter the amount of the employee participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2009.*

Column 2—*Enter the amount for FERS for fiscal 2009.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2008.*

Column 5—*Enter the amount for FERS for fiscal 2008.*

Column 6—Intentionally left blank.

Line 5—Enter the amount of the employer participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2009.*

Column 2—*Enter the amount for FERS for fiscal 2009.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2008.*

Column 5—*Enter the amount for FERS for fiscal 2008.*

Column 6—Intentionally left blank.

Line 6—This is a calculated line and is the total of lines 1 through 5.

**Section I—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 fiscal 2009.*

Column 2—*Enter the amount of FERS basic pay for fiscal 2009.*

Column 3—*Enter the amount of CSRS basic pay for fiscal 2008.*

Column 4—*Enter the amount of FERS basic pay for fiscal 2008.*

**Section J—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 fiscal 2009 and column 2 for fiscal 2008.*

**Section K—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 fiscal 2009 and review and change as necessary the amount in column 2 for fiscal 2008.*

**Section L—Workers' Compensation Benefits (to be completed only by Department of Labor (DOL))**

Column 1—*Enter the percentage of the compensation cost of living adjustments for years 2010-2014+.*

Column 2—*Enter the percentage of the Consumer Price Index (CPI) – medical for years 2010-2014+.*

**Section M—Workers' Compensation Benefits – Interest Rate Assumption for 10-Year Treasury Notes (to be completed only by DOL)**

Line 1—*Enter (first year) of interest rate assumption used for 10-year Treasury notes in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*

Line 2—*Enter (year 2 and after) of interest rate assumption used for 10-Year Treasury notes in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*



**Section N—Life Insurance Benefits (to be completed only by VA)**

Line 1—*Enter the National Service Life Insurance Death Benefits in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*

Line 2—*Enter the Veterans Special Life Insurance Death Benefits in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*

Line 3—*Enter the Veterans Reopened Insurance Death Benefits in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*

Line 4—*Enter the Other Insurance Death Benefits in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*

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 fiscal 2009 and in column 2 for fiscal 2008.*

Line 7—*Enter the Disability Income and Waiver in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*

Line 8—*Enter the Insurance Dividends Payable in column 1 for fiscal 2009 and in column 2 for fiscal 2008.*

Line 9—*Total Veterans Life Insurance Liability. This is a calculated line and is the net of lines 5, 6, 7, and 8.*

**“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 assumptions used in determining pension liability and the related expense.*

Line 4—*Provide the long-term projection of the significant assumptions used in determining the postretirement health benefits liability and the related expense.*

Line 5 (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 year.*

Line 6—*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.*

Line 7—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 8—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 9—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 10—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 11—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 12 (to be completed only by DOL)—Enter the source(s) of the information (that is, footnote and/or section in the PAR) for workers’ compensation benefits entered in Section L.

Line 13 (to be completed only by VA)—Enter the source(s) of the information (that is, footnote and/or section in the PAR) for life insurance benefits entered in Section N.

Line 14—Provide any other relevant information pertaining to this note.

#### **Note 12. Environmental and Disposal Liabilities**

“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).

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

**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.

(Lines 1 through 4 are for DOD only, and lines 5 through 8 are for DOE only.)

#### **“Line Item Notes” Tab**

Line 1—Enter the amount of environmental restoration for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of Disposal of Weapon Systems Program for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of base realignment and closure for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of environmental corrective other for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of Environmental Management Program for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of legacy environmental liability – other for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 7—Enter the amount of active and surplus facilities for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 8—Enter the amount of high-level waste and spent nuclear fuel for fiscal 2009 in the first column and the amount for fiscal 2008 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 fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 14—Enter the amount of other environmental and disposal liability for fiscal 2009 in the first column and the amount for fiscal 2008 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 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) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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.

## Note 13. Benefits Due and Payable

“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).

## “Line Item Notes” Tab

Line 1 (to be completed only by the SSA)—Enter the amount of Federal Old-Age and Survivors Insurance for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 2 (to be completed only by the Department of Health and Human Services (HHS))—Enter the amount of Federal Hospital Insurance (Medicare Part A) for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column

Line 3 (to be completed only by HHS)—Enter the amount of Grants to States for Medicaid for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 5 (to be completed only by SSA)—Enter the amount of Federal disability insurance for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 6 (to be completed only by SSA)—*Enter the amount of Supplemental Security Income for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

Line 7 (to be completed only by the Railroad Retirement Board (RRB))—*Enter the amount of Railroad Retirement for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

Line 8 (to be completed only by DOL)—*Enter the amount of unemployment insurance for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

Line 9—*Enter the amount of any other entitlement benefits due and payable for programs not identified for fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.*

#### **Note 14. Insurance Programs Other Than Veterans Affairs**

“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).

#### **“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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2 (to be completed only by PBGC) – Multiemployer—*Enter the multiemployer insurance amount for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3—National Flood Insurance Programs—*Enter the amount for the National Flood Insurance Programs for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column, and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 5—Department of Agriculture—*Enter the amount for the liability for estimated losses on insurance claims for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 6—*Enter the amount for other insurance programs for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

#### **“Text Data” Tab**

Line 1—*Provide a description for the type of insurance programs identified in the “Line Item Notes” tab.*

Line 2—*Provide the name, description, and the amounts of the insurance 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.*

#### **Note 15. Other Liabilities**

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” – 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).

**“Line Item Notes” Tab**

Line 1—*Enter the amount of deferred revenue for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2—*Enter the amount of accrued wages and benefits owed by Federal employees for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 4—*Enter the amount of other debt for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 5 (to be completed only by Treasury)—*Enter the amount of liabilities from the Exchange Stabilization Fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 6—*Enter the amount of legal and other contingencies for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

**Note:** This line is inclusive of contract holdbacks.

Line 7—*Enter the amount of grant payments due to State and local governments and others owed at yearend for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 8—*Enter the amount of other employee and actuarial liabilities for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 10—*Enter the amount of the D.C. pension liability for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 11—*Enter the amount of the custodial liabilities for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 13 (to be completed only by DOE) —*Enter the amount of contractor’s pension and postretirement liability for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 14—*Enter the amount of advances and prepayments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 16—Enter the amount of deposit funds for fiscal 2009 in the first column and the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Lines 18-20—Agency-entered description. Enter and/or change 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 21—Enter the amount of other liabilities for any amounts that cannot possibly be included in lines 1 through 17 above for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

**Note:** Insurance program liabilities should be reported in Note 14, Insurance Programs other than Veterans Affairs.

#### “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 of the agency’s financial report where the amount is identified.

Line 2—Provide a description and related amounts for balances that exceed \$50 million on the “Line Item Notes” tab for the line titled, “Other liabilities,” line 21. Also provide the page number of the agency’s financial report where the amount is identified.

Line 3—Provide any other relevant information pertaining to this note.

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

“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—Collections of Nonexchange Revenue (to be completed only by Treasury, the Department of Homeland Security (DHS), and the Department of Labor (DOL))

Collections of Nonexchange Revenue—Identify the non-Federal nonexchange revenues collected during the year. Report this amount as it relates to the current year, the prior 2 years separately, and all other prior years combined for the categories in the following table:

Line 1—Individual income and tax withholdings

Column 1—Enter the amount for the portion of the total collections that is attributable to fiscal 2009.

Column 2—Enter the amount for the portion of the total collections that is attributable to fiscal 2008.

Column 3—Enter the amount for the portion of the total collections that is attributable to fiscal 2007.

Column 4—Enter the amount for the portion of the total collections that is attributable to all other prior years.

## Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

## 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 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

## Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

## Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

## Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

## Line 7—Federal Reserve earnings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 10—Subtotal—This is a calculated line and is the total of lines 1 through 9.

Line 11—Collected for non-Federal entities.

Column 1—*Enter the total amounts collected for non-Federal entities in fiscal 2009 only.*

Line 12—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 10 and 11.

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

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*



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 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 7—Federal Reserve earnings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 10—Subtotal – This is a calculated line and is the total of lines 1 through 9.

Line 11—Collected for non-Federal entities.

Column 1—*Enter the total amounts collected for non-Federal entities in fiscal 2008 only.*

Line 12—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 10 and 11.

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

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

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 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 7—Federal Reserve earnings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

## Line 9—Customs duties

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 10—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 through 9.

**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 year.

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

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

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 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 7—Federal Reserve earnings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 8—Fines, penalties, interest, and other taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 9—Customs duties

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2008.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2007.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2006.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 10—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 and 9.

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 prior years.

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

Line 1—*Enter the portion due from identified noncompliance assessments for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.*

Line 2—Enter the portion due from preassessment work in process for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

**Section F (to be completed only by Treasury)**

Column 1—Enter the low end of the estimated tax gap range for fiscal 2009.

Column 2—Enter the high end of the estimated tax gap range for fiscal 2009.

Column 3—Enter the low end of the estimated tax gap range for fiscal 2008.

Column 4—Enter the high end of the estimated tax gap range for fiscal 2008.

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 nonexchange revenue.

Line 2—Provide a description of any other material types of revenue transactions that relate to the custodial responsibility of the collecting entity. Include, as applicable, self-assessments by taxpayers (or importers); assessments by the entity; penalties; interest; cash collections applied to taxpayer accounts and unapplied collections; refunds, refund offsets and drawbacks, and abatements; accounts receivable written off as uncollectible; and provisions made to the allowance for uncollectible amounts (SFFAS No. 7, par. 65.2).

Line 3—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 4—Indicate whether the amounts collected for taxes and duties are affecting the beginning-of-period and end-of-period balances of accounts receivable, accounts payable for refunds, and the allowance for uncollectible amounts (SFFAS no. 7, par. 65.2)?

Line 5—Provide any other relevant information pertaining to this note.

**Note 17. Prior-Period Adjustments**

“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—Non-Federal Prior-Period Adjustments (Not Restated)**

Enter the amount that adjusted the current-year or prior-year beginning net position. The amount for fiscal 2009 is a result of a change in accounting principles. The amounts for fiscal 2008 are a result of a change in accounting principle and/or correcting errors that occurred in years preceding the prior year.

Line 1—Enter the amount of the prior-period adjustments that are the result of a change in accounting principles for fiscal 2009 in the first column and the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of the prior-period adjustments that are the result of a correction of errors that occurred in years preceding the prior year in the second column (fiscal 2008). The first column (fiscal 2009) was intentionally left blank for this line.

**Note:** This section total must equal the amount reported on the Reclassified Statement of Changes in Net Position, Line 2, Non-Federal prior-period adjustments (not restated).

**Section B—Restated Prior-Period Adjustments – Corrections of Errors for the Prior Year**

Lines 1 through 10—*Enter the description of the financial statements and notes lines that were restated in these blank lines. Enter the amounts by which the lines were restated.*

**“Text Data” Tab**

Line 1—*Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles.*

Line 2—*Describe the adjustments to the prior-year beginning net position that resulted from correcting errors that occurred in years preceding the prior year.*

Line 3—*Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year.*

Line 4—*Provide a description of any Federal prior-period adjustments.*

Line 5—*Provide any other relevant information pertaining to this note. This would include information related to any immaterial errors that occurred in the prior period(s) that were corrected against the current year.*

**Note 18. Contingencies**

“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).

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 fiscal 2009 in the first column. Review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2 (to be completed only by PBGC)—*Enter the amount of Defined Pension Plan (multiemployer) for fiscal 2009 in the first column. Review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3 (to be completed only by Overseas Private Investment Corporation (OPIC))—*Enter the amount of Political Risk Insurance for fiscal 2009 in the first column. Review and change as necessary the amount for fiscal 2008 in the second column.*

Lines 4 through 8—Agency-entered description. *Enter the amount for insurance not mentioned in this note for fiscal 2009 in the first column. Review and change as necessary the amount for fiscal 2008 in the second column.*

Line 9—*Enter the amounts for insurance contingencies not separately identified above.*

**Section B—Insurance in Force (Sum of Policy Face Values and Dividends Paid)**

Line 1 (to be completed only by DHS)—*Enter the amount of National Flood Insurance in force for fiscal 2009 in the first column and the fiscal 2008 amount in the second column.*

Line 2 (to be completed only by the Export-Import Bank)—*Enter the amount of Export Credit Insurance in force for fiscal 2009 in the first column and the fiscal 2008 amount in the second column.*

Lines 3 through 7—Agency-entered description. *Enter the amount for insurance in force not mentioned in this note for fiscal 2009 in the first column and the fiscal 2008 amount in the second column.*

Line 8—*Enter the amounts for insurance in force not separately identified above.*

**Section C—Civil Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**

Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for fiscal 2009.*

Column 2—*Enter the probable estimated low end of the range amount for fiscal 2009.*

Column 3—*Enter the probable estimated high end of the range amount for fiscal 2009.*

Column 4—*Enter the probable unable to determine amount (claim amount) for fiscal 2009.*

Column 5—*Enter the probable measured amount (accrued) for fiscal 2008.*

Column 6—*Enter the probable estimated low end of the range amount for fiscal 2008.*

Column 7—*Enter the probable estimated high end of the range amount for fiscal 2008.*

Column 8—*Enter the probable unable to determine amount (claim amount) for fiscal 2008.*

Line 2—Reasonably possible

Column 1—*Enter the reasonably possible measured amount (estimated) for fiscal 2009.*

Column 2—*Enter the reasonably possible estimated low end of the range amount for fiscal 2009.*

Column 3—*Enter the reasonably possible estimated high end of the range amount for fiscal 2009.*

Column 4—*Enter the reasonably possible unable to determine amount (claim amount) for fiscal 2009.*

Column 5—*Enter the reasonably possible measured amount (estimated) for fiscal 2008.*

Column 6—*Enter the reasonably possible estimated low end of the range amount for fiscal 2008.*

Column 7—*Enter the reasonably possible estimated high end of the range amount for fiscal 2008.*

Column 8—*Enter the reasonably possible unable to determine amount (claim amount) for fiscal 2008.*

**Section D—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**

Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for fiscal 2009.*

Column 2—*Enter the probable estimated low end of the range amount for fiscal 2009.*

Column 3—*Enter the probable estimated high end of the range amount for fiscal 2009.*

Column 4—*Enter the probable unable to determine (cannot be measured) amount for fiscal 2009.*

Column 5—*Enter the probable measured amount (accrued) for fiscal 2008.*



Column 6—*Enter the probable estimated low end of the range amount for fiscal 2008.*

Column 7—*Enter the probable estimated high end of the range amount for fiscal 2008.*

Column 8—*Enter the probable unable to determine amount (claim amount) for fiscal 2008.*

Line 2—Reasonably possible

Column 1—*Enter the reasonably possible measured amount (estimated) for fiscal 2009.*

Column 2—*Enter the reasonably possible estimated low end of the range amount for fiscal 2009.*

Column 3—*Enter the reasonably possible estimated high end of the range amount for fiscal 2009.*

Column 4—*Enter the reasonably possible unable to determine (cannot be measured) amount for fiscal 2009.*

Column 5—*Enter the reasonably possible measured amount (estimated) for fiscal 2008.*

Column 6—*Enter the reasonably possible estimated low end of the range amount for fiscal 2008.*

Column 7—*Enter the reasonably possible estimated high end of the range amount for fiscal 2008.*

Column 8—*Enter the reasonably possible unable to determine amount (claim amount) for fiscal 2008.*

#### **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 fiscal 2009 in the first column.*

Column 2—*Enter the amount of FHWA Advance Construction Projects that are reasonably possible for fiscal 2009 in the second column.*

Column 3—*Enter the amount of FHWA Advance Construction Projects that are probable for fiscal 2008 in the third column.*

Column 4—*Enter the amount of FHWA Advance Construction Projects that are reasonably possible for fiscal 2008 in the fourth column.*

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 fiscal 2009 in the first column.*

Column 2—*Enter the amount of FTA's Full Funding Agreements that are reasonably possible for fiscal 2009 in the second column.*

Column 3—*Enter the amount of FTA's Full Funding Agreements that are probable for fiscal 2008 in the third column.*

Column 4—*Enter the amount of FTA's Full Funding Agreements that are reasonably possible for fiscal 2008 in the fourth column.*

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 fiscal 2009 in the first and the second column, and the amounts that are probable and reasonably possible for fiscal 2008 in the third and fourth column.*

**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 fiscal 2009 in the first column and the fiscal 2008 amount in the second column.*

**“Text Data” Tab**

Line 1—*Describe the risk insurance programs that are in force.*

Line 2—*Describe the nature of the contingencies including the range of loss for insurance contingencies.*

Line 3—*Describe the nature of the litigation including the range of loss for the probable liabilities (SFFAS No. 5, par. 39).*

Line 4—*Describe the nature of the litigation including the range of loss for the reasonably possible contingencies (SFFAS No. 5, par. 40-41).*

Line 5—*Provide a statement including the total claim amount for cases assessed as “unable to determine.” Also, provide a statement of whether this materiality affects the financial statements.*

Line 6—*Describe the other claims that may derive from treaties or international agreements.*

Line 7—*Provide any other relevant information pertaining to this note.*

**Note 19. Commitments**

“Agency Note” – Enter 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 or other agreements entered into by the Federal Government, such as operating leases, undelivered orders, and treaties or international agreements, that may 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.

Lines 1 through 5—*On the appropriate line, enter the amount of assets under capitalized leases included on the Balance Sheet.*

Column 1—*Enter the amount of assets under capitalized leases from Federal entities for fiscal 2009.*

Column 2—*Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2009.*

Column 3—*Enter the amount of assets under capitalized leases from Federal entities for fiscal 2008.*

Column 4—*Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2008.*

## Line 6—Accumulated depreciation/amortization

Column 1—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from Federal entities for fiscal 2009.*

Column 2—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from non-Federal entities for fiscal 2009.*

Column 3—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from Federal entities for fiscal 2008.*

Column 4—*Enter the amount of accumulated depreciation/amortization for assets under capitalized leases from non-Federal entities for fiscal 2008.*

Line 7—Net assets under capital leases. This is a calculated line and is the total of lines 1 through 6.

**Section B—Capital Leases – Liability**

Report the capital lease liability for leases from Federal and non-Federal entities separately in this section.

## Line 1—Future minimum lease programs

Column 1—*Enter the amount of future minimum lease payments due to Federal entities at fiscal 2009 yearend.*

Column 2—*Enter the amount of future minimum lease payments due to non-Federal entities at fiscal 2009 yearend.*

Column 3—*Enter the amount of future minimum lease payments due to Federal entities at fiscal 2008 yearend.*

Column 4—*Enter the amount of future minimum lease payments due to non-Federal entities at fiscal 2008 yearend.*

## Line 2—Imputed interest

Column 1—*Enter the amount of imputed interest on capital leases due to Federal entities at fiscal 2009 yearend.*

Column 2—*Enter the amount of imputed interest on capital leases due to non-Federal entities at fiscal 2009 yearend.*

Column 3—*Enter the amount of imputed interest on capital leases due to Federal entities at fiscal 2008 yearend.*

Column 4—*Enter the amount of imputed interest on capital leases due to non-Federal entities at fiscal 2008 yearend.*

## Line 3—Executory costs including any profit

Column 1—*Enter the amount of executory costs including any profit on capital leases due to Federal entities at fiscal 2009 yearend.*

Column 2—*Enter the amount of executory costs including any profit on capital leases due to non-Federal entities at fiscal 2009 yearend.*

Column 3—*Enter the amount of executory costs including any profit on capital leases due to Federal entities at fiscal 2008 yearend.*

Column 4—*Enter the amount of executory costs including any profit on capital leases due to non-Federal entities at fiscal 2008 yearend.*

Line 4—Total capital lease liability. This is a calculated line and is the total of lines 1 through 3.

### **Section C—Commitments – Operating Leases and Undelivered Orders**

Line 1—Operating leases

Column 1—*Enter the amount of future operating lease payments due to Federal entities at fiscal 2009 yearend.*

Column 2—*Enter the amount of future operating lease payments due to non-Federal entities at fiscal 2009 yearend.*

Column 3—*Enter the amount of future operating lease payments due to Federal entities at fiscal 2008 yearend.*

Column 4—*Enter the amount of future operating lease payments due to non-Federal entities at fiscal 2008 yearend.*

Line 2—Undelivered orders – Report the undelivered orders, unpaid, as reported in the agency’s notes under Undelivered Orders.

Column 1—*Enter the amount of undelivered orders from Federal entities for fiscal 2009.*

Column 2—*Enter the amount of undelivered orders from non-Federal entities for fiscal 2009.*

Column 3—*Enter the amount of undelivered orders from Federal entities for fiscal 2008.*

Column 4—*Enter the amount of undelivered orders from non-Federal entities for fiscal 2008.*

### **Section D—Other Commitments**

This section is for other commitments not included in Sections A through C above or in any other note.

Lines 1 through 8—*On the appropriate line, enter the amounts for fiscal 2009 and fiscal 2008 in the columns indicated below.*

Lines

1. Callable capital subscriptions for multilateral development banks
2. Sales of surplus power
3. Agriculture direct loans and guarantees
4. Long-term satellite and systems
5. Power purchase obligations
6. Grant programs – Airport Improvement Program
7. Fuel purchase obligations
8. Conversation Reserve Program
9. Senior GSE Preferred Stock Purchase Agreement
10. – 13. Enter a short description of other commitments not provided in lines 1 through 8.

Column 1—*Enter the amount of other commitments due to Federal entities for fiscal 2009.*

Column 2—*Enter the amount of other commitments due to non-Federal entities for fiscal 2009.*

Column 3—*Enter the amount of other commitments due to Federal entities for fiscal 2008.*

Column 4—*Enter the amount of other commitments due to non-Federal entities for fiscal 2008.*

**“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 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).*

**Note 20. Dedicated Collections**

“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).

**With the implementation of the fiduciary standard, SFFAS No. 31, agencies are not required to report information on dedicated collections for the current year (fiscal 2009).**

**“Other Notes Info” Tab**

Input amounts in the columns of Sections B through G (procedures for entering this data are described below) on the appropriate trust fund line(s), as indicated below.

**Note:** Amounts entered for each line should be in agreement with amounts presented on the agencies’ Performance and Accountability Reports for the programs listed. 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.

Do not include activity for funds identified as earmarked for fiscal 2008, reported in Note 22—Earmarked Funds.

**Trust Funds:**

Lines 1 through 5 – Agency-entered description of trust funds.

**Section B—Assets – Prior Year**

On the appropriate trust fund line, enter the amounts for fiscal 2008 in the columns as indicated below.

Column 1—*Enter the amount of the investment in Federal debt securities (net of premiums and discounts) excluding interest.*

Column 2—*Enter the amount of the fund balance with Treasury.*

Column 3—*Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.).*

Column 4—*Enter the amount of the other Federal assets.*

Column 5—*Enter the amount of the non-Federal assets.*

Column 6—Total assets. This is a calculated amount and is the total of columns 1 through 5.

**Section D—Liabilities – Prior Year**

On the appropriate trust fund line, enter amounts for fiscal 2008 in the columns as indicated below.

Column 1—*Enter the amount of the liabilities due and payable to beneficiaries.*

Column 2—*Enter the amount of the other liabilities.*

Column 3—Total liabilities. This is a calculated amount and is the total of columns 1 and 2.

**Section F—Prior-Year – Revenue, Financing, Expenses, and Other**

On the appropriate trust fund line, enter the amounts for fiscal 2008 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 year's ending net position.

Column 2—*Enter the amount of the Federal exchange revenue.*

Column 3—*Enter the amount of the exchange revenue with the public.*

Column 4—*Enter the amount of the Federal nonexchange revenue.*

Column 5—*Enter the amount of the nonexchange revenue with the public.*

Column 6—*Enter the amount of the other financing sources.*

Column 7—*Enter the amount of the other changes in fund balance.*

Column 8—*Enter the amount of the program expenses.*

Column 9—*Enter the amount of the other expenses.*

Column 10—Ending net position balance. This is a calculated amount and is the net of columns 1 through 9.

**Section G—Other**

On the appropriate trust fund line, enter any amounts that are attributable to the fund but not legally allowable as credits or charges to the fund, in the columns as indicated below.

Column 4—*Enter the amount of any revenues at the end of fiscal 2008.*

Column 5—*Enter the amount of any other financing sources at the end of fiscal 2008.*

Column 6—*Enter the amount of any costs at the end of fiscal 2008.*

**“Text Data” Tab**

Line 1—*Describe the legal authority that the administrative agency has to use the collections of the trust funds being reported based on SFFAS No. 7, par. 85(a).*

Line 2—*Provide any other relevant information pertaining to this note.*

**Note 21. Indian Trust Funds**

“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 (to be completed only by the Department of the Interior (DOI))****Section A—Indian Tribes and Other Special Trust Funds**

Line 1—Enter the amount of the receipts for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of the interest received for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3— Enter the amount of the gain/(loss) on disposition of investments, net, for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the disbursements for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Increase/(decrease) in trust fund balance, net. This is a calculated line and is the total of lines 1 through 4.

Line 6—Enter the amount of the trust fund balance at the beginning of the fiscal year for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Trust fund balance end of year. This is a calculated line and is the total of lines 5 and 6.

**Section B—Individual Indian Monies Trust Fund**

Line 1—Enter the amount of the receipts for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of the interest earned on invested funds for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3— Enter the amount of the gain/(loss) on disposition of investments, net, for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the disbursements for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Increase/(decrease) in trust fund balance, net. This is a calculated line and is the total of lines 1 through 4.

Line 6—Enter the amount of the trust fund balance at the beginning of the fiscal year for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Trust fund balance end of year. This is a calculated line and is the total of lines 5 and 6.

**Section C—Assets and Liabilities for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85c)**

Line 1—Enter the amount of the cash and cash equivalents for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of Federal investments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of non-Federal investments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the total investments (if not entered on line 2 or 3 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of the Federal interest receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of non-Federal interest receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Enter the amount of the total interest receivable (if not entered on line 5 or 6 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 8—Enter the amount of the other assets for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 9—Total assets. This is a calculated line and is the total of lines 1, 4, 7, and 8.

Line 10—Enter the amount of the liabilities due and payable to beneficiaries for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 11—Enter the amount of the other liabilities for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 12—Total liabilities. This is a calculated line and is the total of lines 10 and 11.

**Section D—Assets and Liabilities for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85c)**

Line 1—Enter the amount of the cash and cash equivalents for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of Federal investments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of non-Federal investments for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the total investments (if not entered on line 2 or 3 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of the Federal interest receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of non-Federal interest receivable for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Enter the amount of the total interest receivable (if not entered on line 5 or 6 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 8—Enter the amount of the other assets for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.



Line 9—Total assets. This is a calculated line and is the total of lines 1,4, 7, and 8.

Line 10—*Enter the amount of the liabilities due and payable to beneficiaries for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 11—*Enter the amount of the other liabilities for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 12—Total liabilities. This is a calculated line and is the total of lines 10 and 11.

**Section E—Changes in Net Position for the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(d))**

Line 1—*Enter the beginning net position balance for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2—*Enter the amount of the Federal exchange revenue for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3—*Enter the amount of the exchange revenue with the public for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 4—*Enter the amount of the total exchange revenue (if not entered on line 2 or 3 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 5—*Enter the amount of the Federal nonexchange revenue for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 6—*Enter the amount of the nonexchange revenue with the public for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 7—*Enter the amount of the total nonexchange revenue (if not entered on line 5 or 6 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 8—*Enter the amount of the other financing sources for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 9—*Enter the amount of the other changes in fund balance for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 10—*Enter the amount of the program expenses for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 11—*Enter the amount of the other expenses for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 12—Ending net position. This is a calculated line and is the net of lines 1, 4, 7, and 8 through 11.

**Section F—Changes in Net Position for the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(d))**

Line 1—*Enter the beginning net position balance for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 2—*Enter the amount of the Federal exchange revenue for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.*

Line 3—Enter the amount of the exchange revenue with the public for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the total exchange revenue (if not entered on line 2 or 3 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 5—Enter the amount of the Federal nonexchange revenue for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 6—Enter the amount of the nonexchange revenue with the public for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 7—Enter the amount of the total nonexchange revenue (if not entered on line 5 or 6 above) for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 8—Enter the amount of the other financing sources for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 9—Enter the amount of the other changes in fund balance for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 10—Enter the amount of the program expenses for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 11—Enter the amount of the other expenses for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 12—Ending net position. This is a calculated line and is the net of lines 1, 4, 7, and 8 through 11.

**Section G—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds (SFFAS No. 7, par. 85(e))**

Line 1—Enter the amount of any revenues that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of any other financing sources that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of any costs that are attributable to the Indian Trust Funds Held for Indian Tribes and Other Special Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

**Section H—Revenues, Other Financing Sources, or Costs Attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds (SFFAS No. 7, par. 85(e)) (to be completed only by DOI)**

Line 1—Enter the amount of any revenues that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of any other financing sources that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of any costs that are attributable to the Indian Trust Funds Held for Individual Indian Monies Trust Funds but not legally allowable as credits or charges to the fund for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

**Section I—Tribal and Other Trust Funds (including the Alaska Native Escrow Fund) Accounts That Are Maintained by the Office of the Special Trustee (to be completed only by DOI)**

Line 1—Enter the number of Tribal and Other Trust Funds (including the Alaska Native Escrow Fund) accounts that the Office of the Special Trustee maintains for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

**Section J—Individual Indian Monies Accounts That Are Maintained by the Office of the Special Trustee (to be completed only by DOI)**

Line 1—Enter the number of Individual Indian Monies accounts that the Office of the Special Trustee maintains for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

**“Text Data” Tab (to be completed only by DOI)**

Line 1—Provide the legal authority for the administrative entity of each fund to use the collections (SFFAS No. 7, par. 85(a)).

Line 2—Provide the sources of revenue or other financing for the period and an explanation of the extent to which they are inflows or resources to the Government or the result of intragovernmental flows (SFFAS No. 7, par. 85(b)).

Line 3—Provide any other relevant information pertaining to this note.

**Note 22. Earmarked Funds**

“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).

**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. As much as possible, funds with ending net position amounts greater than \$5 billion (in absolute value) should be presented individually in lines 21 through 25. The total ending net position for the earmarked funds reported in this note must agree with the portion of the net position attributable to earmarked funds 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 20 are for specific earmarked funds. Enter the amounts for these funds as indicated.**

**Lines 21 through 25 are to be used for other large earmarked funds not specifically listed on lines 1 through 20.**

**Line 26 is to be used to aggregate all other smaller earmarked funds not separately listed on lines 1 through 25.**

**Line 27 is to be used for all intra-agency earmarked funds 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.**

**Earmarked Funds:**

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)
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)
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)
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)
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)
19. National Service Life Insurance Fund (to be completed only by the Department of Veterans Affairs)
20. Foreign Service Retirement and Disability Fund (to be completed only by the Department of the State)
- 21.-25. Agency-entered description.
26. All other aggregated earmarked funds.
27. Intra-agency earmarked funds elimination amounts.

**Section A—Assets – Current Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2009 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 investment in U.S. Treasury securities (net of premiums and discounts) and excluding interest.*

Column 4—*Enter the amount of interest receivable (for example, interest accrued on investments).*

Column 5—*Enter the amount of other Federal assets due from other agencies' earmarked funds (that is, receivables or advances from other Federal agencies' earmarked funds). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' earmarked funds in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own earmarked funds and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such earmarked-to-earmarked 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' non-earmarked funds (that is, receivables or advances from other Federal agencies' non-earmarked funds).*

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 Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2008 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 investment in U.S. Treasury securities (net of premiums and discounts) excluding interest.*

Column 4—*Enter the amount of interest receivable (for example, interest accrued on investments,).*

Column 5—*Enter the amount of other Federal assets due from other agencies' earmarked funds (that is, receivables or advances from other Federal agencies' earmarked funds). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' earmarked funds in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own earmarked funds and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such earmarked-to-earmarked 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' non-earmarked funds (that is, receivables or advances from other Federal agencies' non-earmarked funds).*

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 Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2009 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' earmarked funds (that is, payables to or advances due to other Federal agencies' earmarked funds). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' earmarked funds in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own earmarked funds and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such earmarked-to-earmarked 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' non-earmarked funds (that is, payables to or advances due to other Federal agencies' non-earmarked funds).*

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 Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2008 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' earmarked funds (that is, payables to or advances due to other Federal agencies' earmarked funds). For any amounts entered in this column, the reporting agency should provide the names of the other agencies and the names of the agencies' earmarked funds in "Text Data" tab, line 5, if known. If the reporting agency is not aware of any transactions and balances between its own earmarked funds and those managed and reported by other Federal agencies, no amounts should be entered in this column. Examples of such earmarked-to-earmarked 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' non-earmarked funds (that is, payables to or advances due to other Federal agencies' non-earmarked funds).*

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 Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2009 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 year's 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.*

Column 3—*Enter the amount of 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.*

Column 4—*Enter the amount of individual income taxes and payroll tax withholdings (nonexchange revenue only) to the earmarked fund. 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 Public Debt'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 earmarked fund. 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 Public Debt's reports for their Treasury Managed Trust Funds on the Web site at <http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm>.*

Column 6—*Enter the amount of other taxes and receipts (nonexchange revenue only) to the earmarked fund. 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 miscellaneous earned revenue (exchange revenue) to the earmarked fund. 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. 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.

Column 8—Enter the amount of intragovernmental transfers to/from earmarked funds (for example, transfers to/from the General Fund). Include any amounts coming from appropriations or transfers from other agencies or from the General Fund (Treasury).

Column 9—Enter the amount of public program net cost or benefit payments made to the public (that is, expenses and losses, net of exchange revenues, related to non-Federal entities).

Column 10—Enter the amount of intragovernmental program net cost (that is, expenses and losses, net of exchange revenues, related to Federal entities).

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 Year**

On the appropriate earmarked fund line, enter the amounts for fiscal 2008 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 year’s 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.

Column 3—Enter the amount of 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.

Column 4—Enter the amount of individual income taxes and payroll tax withholdings (nonexchange revenue only) to the earmarked fund. 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 Public Debt’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 earmarked fund. 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 Public Debt’s reports for their Treasury Managed Trust Funds on the Web site at <http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm>.

Column 6—Enter the amount of other taxes and receipts (nonexchange revenue only) to the earmarked fund. 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 miscellaneous earned revenue (exchange revenue) to the earmarked fund. 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. 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.

Column 8—Enter the amount of intragovernmental transfers to/from earmarked funds (for example, transfers to/from the General Fund). Include any amounts from appropriations or transfers from other agencies or from the General Fund (Treasury).

Column 9—Enter the amount of public program net cost (that is, expenses and losses, net of exchange revenues, related to non-Federal entities).

Column 10—Enter the amount of intragovernmental program net cost (that is, expenses and losses, net of exchange revenues, related to Federal entities).

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 Earmarked Funds

Line 1—Provide the total number of earmarked funds that are individually listed in the audited financial statements.

#### “Text Data” Tab

Line 1—Provide a general description of the individual earmarked funds reported on the “Other Notes Info” tab, lines 1 through 17 (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).

Line 2—Describe the legal authority that the administrative agency has to use the revenues and other financing sources of the earmarked funds being reported (SFFAS No. 27, par. 23.1).

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).

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).

Line 5—Provide any other relevant information pertaining to this note, including explanations for prior-period adjustments, if any.

### Note 23. Statement of Social Insurance

“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—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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 amount of the present value of future expenditures less future revenue.

**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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 revenue.

**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 premiums from participants who have attained eligibility age for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of premiums from participants who have not attained eligibility age for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of premiums from future participants for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 in the fifth column.

Line 4—Enter the total amount of premiums 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 revenue.

**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 premiums and State transfers from participants who have attained eligibility age for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 in the fifth column.

Line 2—Enter the amount, in present value of long-range actuarial projections, of premiums and State transfers from participants who have not attained eligibility age for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 in the fifth column.

Line 3—Enter the amount, in present value of long-range actuarial projections, of premiums and State transfers from future participants for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 in the fifth column.

Line 4—Enter the total amount of premiums and State transfers 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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.

**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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 at the end of year 2009 in the first column, the end of year 2008 in the second column, the end of year 2007 in the third column, the end of year 2006 in the fourth column, and the end of year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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.

**Section F—Black Lung Program (Part C) (Not Including Interest Expense Accruing on the Outstanding Debt) (SFAS 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2005-2009.

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 2005-2009.

Line 3—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Supplemental Medical Insurance (Medicare Part B) from 2005-2009.

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 2005-2009.

Line 5—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2005-2009.

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 2005-2009.

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).

#### **Note 24. Social Insurance**

“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—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 and Survivors Insurance and Federal Disability Insurance (Social Security) for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 in the fifth column.

Line 5—Enter the trust fund balances at the beginning of the valuation period for Railroad Retirement for year 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, year 2008 in the second column, year 2007 in the third column, year 2006 in the fourth column, and year 2005 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 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 3—Enter the amount in units, for life expectancy at birth (male) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the

*fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 4—Enter the amount in units, for life expectancy at birth (female) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 5—Enter the amount in units, for net immigration (persons) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

**Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)**

*Line 1—Enter the percentage for real wage differential (percent) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 2—Enter the percentage change for average annual wage in covered employment (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 3—Enter the percentage change for the Consumer Price Index (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 4—Enter the percentage change for total employment (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 5—Enter the percentage change for real gross domestic product (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.*

*Line 6—Enter the percentage for 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 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth 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 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 3—Enter the amount, in units, for net immigration (persons) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth 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 (percent) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 2—Enter the percentage change for average annual wage in covered employment (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 3—Enter the percentage change for the Consumer Price Index (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 4—Enter the percentage change for real gross domestic product (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 5—Enter the percentage change for per beneficiary cost-HI (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 6—Enter the percentage change for per beneficiary cost-SMI Part B (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 7—Enter the percentage change for per beneficiary cost-SMI Part D (percent change) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth column.

Line 8—Enter the percentage for the real average annual interest rate (percent) used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, in year 2030 in the fourth column, in year 2040 in the fifth column, in year 2050 in the sixth column, in year 2060 in the seventh column, in year 2070 in the eighth column, and in year 2080 in the ninth 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 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, and in year 2030+ in the fourth column.

Line 2—Enter the percentage interest rate, based on the Railroad Retirement economic assumption, used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, and in year 2030+ in the fourth column.

Line 3—Enter the percentage wage increase (decrease), based on the Railroad Retirement economic assumption, used in year 2009 in the first column, in year 2010 in the second column, in year 2020 in the third column, and in year 2030+ in the fourth column.

**Section G—Other Railroad Retirement Assumptions Information**

Line 1—Enter the estimated average railroad employment in 2009, based on the Railroad Retirement employment assumption, in the first column.

**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 in the first column.

Line 2—Enter the amount of money NRRIT has returned to RRB since NRRIT's inception in the first column.

Line 3—Enter the amount of net transfers NRRIT made to RRB to pay retirement benefits during fiscal 2009 in the first column.

**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 2014 in the first column and for 2015+ in the second column.

Line 2—Enter the tax rate per ton, in dollars, for surface-mined coal used through year 2014 in the first column and for 2015+ 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 2009 in the first column.

Line 2—Enter the highest future benefit rate increase, in percentage, used in year 2009 in the first column.

Line 3—Enter the lowest medical cost rate increase, in percentage, used in year 2009 in the first column.

Line 4—Enter the highest medical cost rate increase, in percentage, used in year 2009 in the first column.

Line 5—Enter the caps of sales price, in percentage, used through year 2014 in the second column and year 2015+ 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, 2009, in the first column.*

Line 2—*Provide the highest interest rate on outstanding repayable advances (in percent) for the year ended September 30, 2009, in the first column.*

Line 3—*Provide the lowest interest rate used on new borrowings (in percent) for the year ended September 30, 2009, in the first column.*

Line 4—*Provide the highest interest rate used on new borrowings (in percent) for the year ended September 30, 2009, in the first column.*

Line 5—*Provide the interest rate used to discount all of the projections (in percentage) for the year ended September 30, 2009, in the first column.*

**“Text Data” Tab**

Provide the following for Railroad Retirement.

Line 1—*State the source for details on demographic, economic, and all other assumptions.*

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 assumption.*

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 for spouses actuarial demographic assumptions.*

Line 7—*State the source for obtaining the termination for 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 economical 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 units for the categories of predominate use of stewardship land in lines 1 through 6. Enter the data on line 7 if the category is not listed.

Column 1—*Enter the amount of the beginning balance of physical units for fiscal 2009.*

Column 2—*Enter the amount of physical units acquired during fiscal 2009.*

Column 3—*Enter the amount of physical units withdrawn during fiscal 2009.*

Column 4—This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the beginning balance of physical units for fiscal 2008.*

Column 6—*Enter the amount of physical units acquired during fiscal 2008.*

Column 7—*Enter the amount of physical units withdrawn during fiscal 2008.*

Column 8—This is a calculated amount and is the net of columns 5 through 7.

**“Text Data” Tab**

Line 1—*Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).*

Line 2—*Provide the condition of the stewardship land (SFFAS 29, par. 41).*

Line 3—*Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS 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.*

**Note 26. Heritage Assets**

“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— Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Enter the physical units 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 at the beginning of fiscal 2009.*

Column 2—*Enter the number of physical units added during fiscal 2009.*

Column 3—*Enter the number of physical units withdrawn during fiscal 2009.*

Column 4—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the number of physical units at the beginning of fiscal 2008.*

Column 6—*Enter the number of physical units added during fiscal 2008.*

Column 7—*Enter the number of physical units withdrawn during fiscal 2008.*

Column 8—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 5 through 7.

**Section B—Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Enter the physical units for each non-collection type heritage assets as follows.

Column 1—*Enter the number of physical units at the beginning of fiscal 2009.*

Column 2—*Enter the number of physical units added during fiscal 2009.*

Column 3—*Enter the number of physical units withdrawn during fiscal 2009.*

Column 4—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the number of physical units at the beginning of fiscal 2008.*

Column 6—*Enter the number of physical units added during fiscal 2008.*

Column 7—*Enter the number of physical units withdrawn during fiscal 2008.*

Column 8—Physical units as of the end of the fiscal year. This is a calculated amount and is the net of columns 5 through 7.

**“Text Data” Tab**

Line 1—*Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS 29, par. 25a).*

Line 2—*Provide a brief description of the agency’s stewardship policies for each major category of the heritage assets (SFFAS 29, par. 25b).*

Line 3—*Provide the condition of each category of the heritage assets (SFFAS 29, par. 26).*

Line 4—*Provide any other relevant information pertaining to this note.*

**Note 27. Fiduciary Activities**

“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**

Input amounts in the columns of Sections A through G (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 lines 1 through 15.

Do not include activity for funds identified as earmarked for fiscal 2009 reported in Note 22—Earmarked Funds.

**Deposit Funds:**

Lines 1 through 15 – Agency-entered program name and corresponding Treasury Account Symbol (TAS) for all fiduciary activities.

**Section A—Schedule of Fiduciary Net Assets – Deposit Funds – Current Year**

On the appropriate fiduciary activity line, enter the amounts for fiscal 2009 in the columns indicated below.

Column 1—*Enter the amount of the investment in Fiduciary Federal debt securities, net of 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 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 B—Schedule of Fiduciary Activity – Deposit Funds - Current Year**

On the appropriate fiduciary activity line, enter the amounts for fiscal 2009 in the columns as indicated below.

Column 1—*Enter the amount of the beginning fiduciary net assets balance.*

Column 2—*Enter the amount of the fiduciary contributions to net assets.*

Column 3— *Enter the amount of the fiduciary revenues to net assets.*

Column 4— *Enter the amount of the investment earnings to net assets.*

Column 5— *Enter the amount of gains (or losses) on the disposition of investments, net.*

Column 6— *Enter the amount of all other inflows to net assets.*

Column 7— *Enter the amount of the disbursements to and on behalf of beneficiaries from net assets.*

Column 8— *Enter the amount of administrative and other expenses.*

Column 9— *Enter the amount of all other outflows from net assets.*

Column 10—Ending fiduciary net assets balance. This is a calculated amount and is the net of columns 1 through 9. This amount should agree with the amount in Section A, Column 9.

### **Section C—Schedule of Changes in Non-Valued Fiduciary Assets – Deposit Funds – Current-Year**

On the appropriate fiduciary activity line, enter the amounts for fiscal 2009 in the columns as indicated below.

Column 1— *Enter the amount of the beginning quantity of non-valued fiduciary assets.*

Column 2— *Enter the amount of additions to the quantity of non-valued fiduciary assets.*

Column 3— *Enter the amount of subtractions from the quantity of non-valued fiduciary assets.*

Column 4—Ending quantity of non-valued fiduciary assets. This is a calculated amount and is the net of columns 1 through 3.

### **All Other Agency Funds:**

#### **Section D—Schedule of Fiduciary Net Assets – All Other Agency Funds – Current Year**

On the appropriate fiduciary activity line, enter the amounts for fiscal 2009 in the columns indicated below.

Column 1— *Enter the amount of the investment in fiduciary Federal debt securities, net of 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 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—Schedule of Fiduciary Activity – All Other Agency Funds – Current Year**

On the appropriate fiduciary activity line, enter the amounts for fiscal 2009 in the columns as indicated below.

Column 1—*Enter the amount of the beginning fiduciary net assets balance.*

Column 2—*Enter the amount of the fiduciary contributions to net assets.*

Column 3—*Enter the amount of the fiduciary revenues to net assets.*

Column 4—*Enter the amount of the investment earnings to net assets.*

Column 5—*Enter the amount of gains (or losses) on the disposition of investments, net.*

Column 6—*Enter the amount of all other inflows to net assets.*

Column 7—*Enter the amount of the disbursements to and on behalf of beneficiaries from net assets.*

Column 8—*Enter the amount of administrative and other expenses.*

Column 9—*Enter the amount of all other outflows from net assets.*

Column 10—Ending fiduciary net assets balance. This is a calculated amount and is the net of columns 1 through 9. This amount should agree with the amount in Section A, Column 9.

### **Section F—Schedule of Changes in Non-Valued Fiduciary Assets – All Other Agency Funds – Current-Year**

On the appropriate fiduciary activity line, enter the amounts for fiscal 2009 in the columns as indicated below.

Column 1—*Enter the amount of the beginning quantity of non-valued fiduciary assets.*

Column 2—*Enter the amount of additions to the quantity of non-valued fiduciary assets.*

Column 3—*Enter the amount of subtractions from the quantity of non-valued fiduciary assets.*

Column 4—Ending quantity of non-valued fiduciary assets. This is a calculated amount and is the net of columns 1 through 3.

### **Section G—Number of Agency Fiduciary Activities**

Line 1—*Provide the total number of deposit funds with fiduciary activities included in the audited financial statements.*

Line 2—*Provide the total number of all other agency funds with fiduciary activities included in the audited financial statements.*

### **“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 (SFFAS No. 31, par. 12).

Line 5—Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.

Line 6—For any non-monetary assets included in the Schedules of Fiduciary Net Assets, provide a description of the composition of the assets, the method(s) of valuation, and the changes (if any) from prior-period accounting methods (SFFAS No. 31, par. 18(c)).

Line 7—For any non-valued fiduciary assets included in the Schedules of Changes in Non-Valued Fiduciary Assets, provide a description of the non-valued assets (SFFAS No. 31, par. 18(d)).

Line 8—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 fiscal year (SFFAS No. 31, par. 18(e)).

Line 9—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 10—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 11—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. 22(c)).

Line 12— Provide any other relevant information pertaining to this note.

#### **Note 28A. Financial and Housing Market Stabilization – Investment in Government Sponsored Enterprises (GSE)**

“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).

#### **“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 entered stock
8. All other stock

For the investments listed above, enter the information as follows:

Column 1—Enter the amount of the appraisal value at purchase date for the current year.

Column 2—Enter the amount of the unamortized premium/discount for the current year.

Column 3—Enter the amount of the net investment for the current year.

Column 4—*Enter the amount of the interest receivable for the current year.*

Column 5—*This is a calculated amount of columns 3 and 4.*

Column 6—*Enter the amount of the appraisal value at purchase date for the prior year.*

Column 7—*Enter the amount of the unamortized premium/discount for the prior year.*

Column 8—*Enter the amount of net investment for the prior year.*

Column 9—*Enter the amount of the interest receivable for the prior year.*

Column 10—*This is a calculated amount of columns 8 and 9.*

### **“Other Notes Info” Tab**

#### **Section A—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 entered stock
8. All other stock

For the investments listed above, enter the information as follows:

Column 1—*Enter the amount of the appraisal value at reporting date for the current year.*

Column 2—*Enter the amount of the appraisal value at reporting date for the prior year.*

#### **Section B—Other Related Information**

Line 1—*Enter the debt and mortgage backed securities outstanding – Fannie Mae for the current year in the first column and for the prior year in the second column.*

Line 2—*Enter the debt and mortgage backed securities outstanding – Freddie Mac for the current year in the first column and for the prior year in the second column.*

Line 3—*Enter the debt and mortgage backed securities outstanding – Other for the current year in the first column and for the prior year in the second column.*

Line 4—*Enter the revenue recognized from acquisition of preferred stocks and warrants for the current year in the first column and for the prior year in the second column.*

Line 5—*Enter the liquidation preference value per share of senior preferred stock for the current year in the first column and for the prior year in the second column.*

Line 6—*Enter the nominal cost of common stock on a fully diluted basis for the current year in the first column and for the prior year in the second column.*

#### **Section C—Other Related Information**

Line 1—*Enter the number of shares of non-voting senior preferred stock for the current year in the first column and for the prior year in the second column*



**Section D—Other Related Information**

Line 1—*Enter the rate of dividends for the current year in the first column and for the prior year in the second column.*

**Note 28B. Financial and Housing Market Stabilization – GSE Keepwell Payable**

“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).

**“Line Item Notes” Tab**

Line 1—*Enter the amount of the Keepwell payable – Fannie Mae for the current year in the first column and for the prior year in the second column.*

Line 2—*Enter the amount of the Keepwell payable – Freddie Mac for the current year in the first column and for the prior year in the second column.*

Line 3-4—*Enter the amount of the Private entities entered payable for the current year in the first column and for the prior year in the second column.*

Line 5—Enter the amount of All other payables for the current year in the first column and for the prior year in the second column.

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### Other Financial Report (FR) Notes Data and Instructions

Other FR Notes Data includes stewardship information, supplemental information, and all other disclosures required for the FR not collected in the FR Notes. In the Governmentwide Financial Report System (GFRS) the information in Other FR Notes Data will be collected in a similar manner to the FR Notes. The information in Other FR Notes 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 Notes Data module. Agencies are required to enter an explanation for any changes from prior-year “Other FR Notes Data” information on the “Threshold” tab of the Other FR Notes Data module. Agencies also must explain any changes between the current- and prior-year amounts greater than a predetermined threshold amount. They enter the explanation on the “Threshold” tab. **The information entered on the threshold tab does not require audit coverage; thus, 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 Notes 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.

Agencies must enter a reference to their agency financial statement notes. This reference should be at the level of detail that would be 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.”

#### Note 1. Statement of Operations and Changes in Net Position

##### “Other Data Info” Tab

###### Section A—Nonexchange Revenue

Provide the range of the specific potential accruals not made using a modified cash basis of accounting.

	<u>Low Fiscal 2009</u>	<u>High Fiscal 2009</u>	<u>Low Fiscal 2008</u>	<u>High Fiscal 2008</u>
1. Agency-entered description	X	X	X	X
...				
5. Agency-entered description	X	X	X	X

##### “Other Text Data” Tab

###### Section A

1. Provide the practical and inherent limitations affecting the accrual of taxes and duties (SFFAS No. 7, par. 64).

#### Note 2. Taxes

##### “Other Data Info” Tab

###### Section A

Provide the following amount as it relates to taxes (SFFAS No. 7, par. 67-69).

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1. Estimated realizable value of compliance assessments as of the end of the period	X	X

2. Estimated realizable value of preassessment work-in-progress	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**

Provide 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).

	<u>Low Fiscal 2009</u>	<u>High Fiscal 2009</u>	<u>Low Fiscal 2008</u>	<u>High Fiscal 2008</u>
1. Realizable value of preassessment work-in-process	X	X	X	X
2. Changes in 1 above	X	X	X	X
3. Management’s best estimate of unasserted claims for refunds	X	X	X	X
4. Changes in 3 above	X	X	X	X

**“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 3. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and the Total Federal Budget**

**“Other Data Info” Tab**

**Section A—Revenues From the Public**

Provide the items below relating to revenues and expenditures for the latest available period – 2008.

	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>
1. Payroll and benefit taxes	X	X	X
2. Premiums	X	X	X
3. Other taxes and fees	X	X	X
4. Total expenditures to the public	X	X	X

**Section B—Revenues from Other Government Accounts (to be completed only by the Department of the Treasury (Treasury))**

Provide the items below relating to revenues and expenditures.

	<u>Other Government</u>
1. Transfers	X
2. Interest credits	X
3. Total	X

**Note 4. 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 Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) Beneficiaries**

Provide the number of OASDI beneficiaries for every 100 covered workers for the years 2009-2083.

<u>Years</u>	<u>Beneficiaries per 100 Covered Workers</u>
1. 2009	U
...	
75. 2083	U

**Section B—OASDI Income (Excluding Interest) and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 2009-2083.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (nominal dollars)</u>
1. 2009	X	X
...		
75. 2083	X	X

**Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Provide the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2009-2083.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of taxable payroll)</u>
1. 2009	X%	X%
...		
75. 2083	X%	X%

**Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)**

Provide the estimated OASDI annual income (excluding interest) and expenditures as a percentage of GDP for the years 2009-2083.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of GDP)</u>
1. 2009	X%	X%
...		
75. 2083	X%	X%

**Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of estimated OASDI expenditures in excess of income under various assumptions for the period 2009-2083 (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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)**

Provide the values of assumptions used in Section E (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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)**

Provide the value of assumptions used in Section E (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Total fertility rate: assumption used	U	U	U

**Section H—Assumption Used for Net Immigration**

Provide the values of assumptions used in Section E for net immigration (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Net immigration: assumption used	U	U	U

**Section I—Present Values of Revenues and Cost of OASDI as of January 1, 2009**

Provide the present values of OASDI revenue and cost components of 75-year open group obligations as of January 1, 2009.

	<u>2009</u>
1. Revenues from the public – taxes	X
2. Total costs to the public	X
3. Trust fund in 1/1/2009	X

**Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2009**

Provide the present values of OASDI expenditures less tax and premium revenue through the infinite horizon as of January 1, 2009.

	<u>2009</u>
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**

Provide the following additional information, in units, related to Social Security.

	<u>2009</u>
1. The approximate number of beneficiaries who were paid OASDI benefits at the end of calendar year 2008	U
2. The 2009 dollar level of the Social Security contribution and benefit base	U

**Section L—Other Social Security and Medicare Related Information**

Provide the following percentages for the Social Security Trust Fund.

	<u>2009</u>
1. The percentage of taxable earnings employers and employees are required to pay to the OASDI Program	X %
2. The percentage of taxable earnings self-employed are required to pay to the OASDI Program	X%
3. The maximum percentage of OASDI benefits subject to taxation at 1993	X%
4. The maximum percentage of OASDI benefits subject to taxation from 1993 to the current year	X%

**"Other Text Data" Tab**

**Section A—OASDI Trust Fund Projections**

1. When will annual OASDI cost first exceed income excluding interest?
2. Provide the year that the OASDI Trust Fund reserves are projected to be exhausted.

**Section B—Percentage of OASDI Scheduled Benefits Payable**

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 2083.

**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 fiscal 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 5. 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**

Provide total Medicare (HI and SMI) expenditures and noninterest income as a percent of GDP for the years 2009-2083 (SFFAS No. 17, par. 31 and 32 (1)).

<u>Years</u>	<u>Payroll Taxes</u>	<u>Tax on Benefit</u>	<u>Premiums and State Transfers</u>	<u>From General Revenue Transfers</u>	<u>Expenditures</u>
1. 2009	X%	X%	X%	X%	X%
...	X%	X%	X%	X%	X%
75. 2083	X%	X%	X%	X%	X%

**Section B—Number of HI Beneficiaries**

Provide the number of HI beneficiaries for every 100 covered workers for the years 2009-2083.

	<u>Years</u>	<u>Beneficiaries per 100 Covered Workers</u>
1.	2009	U
	...	
75.	2083	U

**Section C—HI Annual Income (Excluding Interest) and Expenditures in Nominal Dollars**

Provide in nominal dollars the actuarial estimates for Medicare Part A (HI) annual income (excluding interest) and expenditures for the years 2009-2083.

	<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures</u>
1.	2009	X	X
	...		
75.	2083	X	X

**Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll**

Provide the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2009-2083.

	<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of taxable payroll)</u>
1.	2009	X%	X%
	...		
75.	2083	X%	X%

**Section E—HI Income (Excluding Interest) and Expenditures as Percentage of GDP**

Provide the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of GDP for the years 2009-2083.

	<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of GDP)</u>
1.	2009	X%	X%
	...		
75.	2083	X%	X%

**Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures in Nominal Dollars**

Provide in nominal 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 2009-2083.

	<u>Years</u>	<u>Premium and State Transfer Income</u>	<u>Expenditures</u>
1.	2009	X	X
	...		
75.	2083	X	X

**Section G—Medicare Part B and Part D Premium and State Transfer Income and Expenditures as a Percentage of GDP**

Provide Medicare Part B and Part D premium and State transfer income and expenditures as a percentage of GDP for the years 2009-2083.

	<u>Years</u>	<u>Premium and State Transfer Income</u>	<u>Expenditures (percentage of GDP)</u>
1.	2009	X%	X%
	...		
75.	2083	X%	X%



**Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions**

Provide present values of estimated Medicare Part A (HI) expenditures in excess of income under various assumptions for the years 2009-2083. 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)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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)**

Provide the values of the assumptions used in the scenarios in Section H for the period 2009-2083 (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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**

Provide the values of the assumptions used in the scenarios in Section H for net immigration (SFFAS No. 17, par. 32(4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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**

Provide present values of estimated Medicare Part B expenditures in excess of income under various health care cost growth assumptions for the years 2009-2083. 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)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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 L—Assumptions Used (Excluding Net Immigration)**

Provide values of estimated Medicare Part B expenditures in excess of income under various health care cost growth assumptions for the years 2009-2083 (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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 M—Assumption Used for Net Immigration**

Provide the values of the assumptions used in the scenarios in Section K for net immigration (SFFAS No. 17, par. 32(4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Net immigration: assumption used	U	U	U

**Section N—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions**

Provide present values of estimated Medicare Part D expenditures in excess of income under various health care cost growth assumptions for the years 2009-2083. 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)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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 O—Assumptions Used (Excluding Net Immigration)**

Provide values of estimated Medicare Part D expenditures in excess of income under various health care cost growth assumptions for the years 2009-2083 (excluding net immigration) (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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 P—Assumption Used for Net Immigration**

Provide the values of the assumptions used in the scenarios in Section N for net immigration (SFFAS No. 17, par. 32(4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Net immigration: assumption used	U	U	U

**Section Q—Present Values of Revenues and Costs of HI and Medicare Part B and Part D**

Provide 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, 2009.

Revenues from the public:

	<u>HI</u>	<u>SMI – Part B</u>	<u>SMI – Part D</u>
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 1/1/2009	X	X	X

**Section R—Present Values of Medicare (HI and SMI) Expenditures, Less Tax, Premium, and State Transfers Revenue as of January 1, 2009, through the Infinite Horizon**

Report the present values of Medicare (HI and SMI) expenditures, less tax, premium, and State transfers revenue as of January 1, 2009, through the infinite horizon.

	<u>HI</u>	<u>SMI – Part B</u>	<u>SMI – Part D</u>
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 S—Other Medicare**

Provide the following percentages for the Medicare Trust Funds.

	<u>2009</u>
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 the monthly premiums from beneficiaries (Medicare Part B)	X%
7. The percentage of SMI program costs financed by the monthly premiums from beneficiaries (Medicare Part D)	X%

**"Other Text Data" Tab****Section B—Number of HI Beneficiaries**

1. Provide 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. The percent of scheduled benefits that the present tax rates would be sufficient to pay after Medicare (Part A) Trust Fund exhaustion.
2. The percent of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2082.

**Section S—Other Medicare**

1. Describe the statutory or other material changes affecting the Federal Hospital Insurance Program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the 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 fiscal year, including those enacted between the fiscal yearend and the date of the 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 fiscal year, including those enacted between the fiscal yearend and the date of the 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).

**Note 6. 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**

Provide the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2009-2083. 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)).

	<u>Low</u>	<u>Middle</u>	<u>High</u>
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**

Provide 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 2009-2083 (SFFAS No. 17, par. 32 (4)).

	<u>Low</u>	<u>Middle</u>	<u>High</u>
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 Nominal Dollars**

Provide in nominal dollars the actuarial estimates of Railroad Retirement income (excluding interest and financial interchange income) and expenditures for the years 2009-2083.

<u>Years</u>	<u>Income (excluding interest and financial interchange income)</u>	<u>Expenditures</u>
1. 2009	X	X
...		
75. 2083	X	X

**Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll**

Provide the estimated Railroad Retirement income (excluding interest and financial interchange income) and expenditures as a percentage of Tier II taxable payroll for the years 2009-2083.

<u>Years</u>	<u>Income (excluding interest and financial interchange income)</u>	<u>Expenditures (% of Tier II)</u>
1. 2009	X%	X%
...		
75. 2083	X%	X%

**Section E—Railroad Retirement Program Asset or Financial Interchange Income from the Social Security Trust as of January 1, 2009**

Provide 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, 2009.

1. Railroad Retirement Program assets (mostly investments stated at market)	<u>2009</u> X
2. Present value of the future financial interchange income from Social Security Trust	X

**Section F—Other Railroad Retirement Assumptions Information**

Provide the following for Railroad Retirement.

1. The estimated passenger service employment in 2009 – middle assumption	<u>2009</u> X
---	------------------

**Section G—Other Related Railroad Retirement Information**

Provide the following estimate for Railroad Retirement.

1. The annual percentage decline in the employment base, excluding passenger service employment, using the middle Railroad Retirement employment assumption	<u>2009</u> X%
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**"Other Text Data" Tab****Section G—Other Related Railroad Retirement Information**

1. Describe the statutory or other material changes affecting the Railroad Retirement benefits program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the 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.
- 3.

**Note 7. 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**

Provide the estimated Black Lung total income and expenditures (excluding interest) in nominal dollars for the years 2009-2040 (SFFAS No. 17, par. 31 and 32 (1) and (2)).

<u>Years</u>	<u>Total Income</u>	<u>Expenditures (excluding interest)</u>
1. 2009	X	X
...		
31. 2040	X	X

**Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund**

Provide 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 31 years.

	<u>Intermediate</u>
1. Collections	X
2. Payments	X

**Section C—Estimated Black Lung Trust Fund Revenues and Expenditures**

Provide the present value of the remaining 31-year projections of revenues and expenditures for the Black Lung Program for the year ended September 30, 2009.

	<u>Fiscal 2009</u>
1. Estimated 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**

Provide the following information related to the outstanding repayable advances for the year ended September 30, 2009.

	<u>2009</u>
1. Total liabilities in excess of assets at September 30, 2009	X
2. Outstanding repayable advances at September 30, 2009	X
3. Excise tax revenues that were recognized in 2009	X
4. Benefit payment expenses that were recognized in 2009	X
5. Interest expense that was recognized in 2009	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 fiscal year, 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. Provide the increased (decreased) amount in percentage of excise taxes collected between the years 2015 to 2017, as a result of a scheduled reduction in the tax rate on the sale of coal.

**Note 8. 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) Revenue and Expenditures Under Three Economic Scenarios**

Provide 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, 2018 (SFFAS No. 17, par. 27 and 32).

	<u>Expected</u>	<u>Mild Recession</u>	<u>Deep Recession</u>
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**

Provide the projected cash inflows and outflows for the period 2010-2018 under the expected economic conditions.

	<u>Years</u>	<u>Contributions</u>	<u>Expenditures</u>
1.	2010	X	X
	...		
10.	2019	X	X

**Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions**

Provide the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2010-2018. 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)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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 – Assumption Used**

Provide the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2010-2019 – assumption used (SFFAS No. 17, par. 32 (4)).

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
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**

Provide 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)).

<u>States</u>	<u>Minimally Solvent Ratio</u>	<u>Not Minimally Solvent Ratio</u>
	X%	X%

**“Other Text Data” Tab**

**Section A—Estimated Unemployment Trust Fund Revenue and Expenditures Under Three Economic Scenarios**

- Describe the effects of the following three economic conditions based on unemployment rate: expected economic conditions, mild recessionary scenario, and deep recession scenario.
- Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

**Note 9. Stewardship Investments**

**“Other Data Info” Tab**

**Section A—Investment in Non-Federal Physical Property**

Provide the total investment (by major program or category) in non-Federal physical property for the last 5 fiscal years (SFFAS No. 8, par. 87).

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>	<u>Fiscal 2007</u>	<u>Fiscal 2006</u>	<u>Fiscal 2005</u>
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: Investment in Development**

Provide the total investment (by major program or category) in development for the last 5 fiscal years (SFFAS No. 8, par. 94).

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>	<u>Fiscal 2007</u>	<u>Fiscal 2006</u>	<u>Fiscal 2005</u>
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—Human Capital**

Provide the total investment (by major program or category) for investments in human capital for the last 5 fiscal years (SFFAS No. 8, par. 100).

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>	<u>Fiscal 2007</u>	<u>Fiscal 2006</u>	<u>Fiscal 2005</u>
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: Investment in Basic Research**

Provide the total investment (by major program or category) for investments in basic research for the last 5 fiscal years (SFFAS No. 8, par. 100).

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>	<u>Fiscal 2007</u>	<u>Fiscal 2006</u>	<u>Fiscal 2005</u>
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: Investment in Applied Research**

Provide the total investment (by major program or category) for investments in applied research for the last 5 fiscal years (SFFAS No. 8, par. 100).

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>	<u>Fiscal 2007</u>	<u>Fiscal 2006</u>	<u>Fiscal 2005</u>
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—Investment 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 property (SFFAS No. 8, par. 87).

**Section B—Investment in Development**

1. Provide a description of the major programs of Federal investments in development (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—Investment in Human Capital**

1. Provide a description of the major education and training programs considered Federal investments in human capital (SFFAS No. 8, par. 94).

**Section D—Investment in Basic Research**

1. Provide a description of the major programs of Federal investments in basic research (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—Investment in Applied Research**

1. Provide a description of the major programs of Federal investments in applied research (SFFAS No. 8, par. 100).
2. Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).

**Note 10. Deferred Maintenance**

**“Other Data Info” Tab**

**Section A—Range of Amounts**

Provide the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition.

**Note:** Critical deferred maintenance is urgently needed, absolutely necessary, and is an element that needs immediate attention. Critical deferred maintenance is any deferred maintenance that poses a serious threat 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 cost of deferred maintenance does not have a “range,” enter the amount for deferred maintenance in both the “low” and “high” columns. For example, if the cost for deferred maintenance is \$5,406 million for the fiscal year, enter that amount in both the “low” estimate column and the “high” estimate column.

	<u>Low</u> Fiscal 2009	<u>High</u> Fiscal 2009	<u>Critical</u> Fiscal 2009	<u>Low</u> Fiscal 2008	<u>High</u> Fiscal 2008	<u>Critical</u> Fiscal 2008
1. Buildings, structures, and facilities	X	X	X	X	X	X
2. Furniture, fixtures, and equipment	X	X	X	X	X	X
3. Other general property, plant, and equipment	X	X	X	X	X	X
4. Heritage assets	X	X	X	X	X	X
5. Stewardship land	X	X	X	X	X	X

**Note 11. Unexpended Budget Authority (to be completed only by FMS)**

**“Other Data Info” Tab**

**Section A—Other Related Information**

Provide the following data.

	<u>Fiscal 2008</u>	<u>Fiscal 2007</u>
1. Total unobligated budget authority balance	X	X
2. Total obligated budget authority balance	X	X

**Note 12. Tax Burden (to be completed only by Treasury)**

**“Other Data Info” Tab**

**Section A—Taxable Returns – Individual Income Tax Returns for Tax Year 2007**

Provide the number of taxable returns (units) for individuals by the following Adjusted Gross Income (AGI) levels.

	<u>AGI</u>
1. Under \$15,000	X
2. \$15,000 under \$30,000	X
3. \$30,000 under \$50,000	X
4. \$50,000 under \$100,000	X
5. \$100,000 under \$200,000	X
6. \$200,000 or more	X

**Section B—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2007**

Provide the dollar value of AGI and the total income tax for individuals by the following AGI levels.

	<u>AGI</u>	<u>Total Income Tax</u>
1. Under \$15,000	X	X
2. \$15,000 under \$30,000	X	X
3. \$30,000 under \$50,000	X	X
4. \$50,000 under \$100,000	X	X
5. \$100,000 under \$200,000	X	X
6. \$200,000 or more	X	X

**Section C—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2007**

Provide the dollar value of average AGI per return, and the average income tax per return for individuals by the following AGI levels.

	<u>Average AGI Per Return</u>	<u>Average Income Tax Per Return</u>
1. Under \$15,000	X	X
2. \$15,000 under \$30,000	X	X
3. \$30,000 under \$50,000	X	X
4. \$50,000 under \$100,000	X	X
5. \$100,000 under \$200,000	X	X
6. \$200,000 or more	X	X

**Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2007**

Provide the income tax as a percentage of AGI for individuals by the following AGI levels.

	<u>AGI</u>
1. Under \$15,000	X%
2. \$15,000 under \$30,000	X%
3. \$30,000 under \$50,000	X%
4. \$50,000 under \$100,000	X%
5. \$100,000 under \$200,000	X%
6. \$200,000 or more	X%

**Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income for Tax Year 2006**

Provide the dollar value of income that is subject to tax and total income tax after credits by the following total assets categories.

	<u>Income Subject to Tax</u>	<u>Total Income Tax After Credits</u>
1. Zero assets	X	X
2. \$1 under \$500	X	X
3. \$500 under \$1,000	X	X
4. \$1,000 under \$5,000	X	X
5. \$5,000 under \$10,000	X	X
6. \$10,000 under \$25,000	X	X
7. \$25,000 under \$50,000	X	X
8. \$50,000 under \$100,000	X	X
9. \$100,000 under \$250,000	X	X
10. \$250,000 or more	X	X

**Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income for Tax Year 2006**

Provide the percentage of income tax after credits to taxable income by the following total assets categories:

	<u>Income Subject to Tax</u>
1. Zero assets	X%
2. \$1 under \$500	X%
3. \$500 under \$1,000	X%
4. \$1,000 under \$5,000	X%
5. \$5,000 under \$10,000	X%
6. \$10,000 under \$25,000	X%
7. \$25,000 under \$50,000	X%
8. \$50,000 under \$100,000	X%
9. \$100,000 under \$250,000	X%
10. \$250,000 or more	X%

**Note 13. Other Information****“Other Data Info” Tab****Section A**

Report the estimated amounts that may be paid out as other claims for tax refunds.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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**

Report the following information related to taxes.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 14. Other Information (to be completed only by FMS)****“Other Data Info” Tab****Section A—Other Information**

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 15. Risk Assumed – Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105, 106, and 114)**

**“Other Data Info” Tab**

**Section A—Risk Assumed**

Provide the following information in accordance with SFFAS No. 5, par. 106 and par. 114.

	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
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 insurance 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).

**Note 16. Analysis of FR Operating Revenue to Budget Receipts<sup>1</sup>**

**“Other Notes Info” Tab**

**Section A—Fiscal 2009 Operating Revenues Not Reported in the Budget Receipts**

Provide the following information if the amount is material (round to \$1 billion or greater).

Column headings:

	<u>Fiscal 2009</u>
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. Miscellaneous earned revenue	X

Row headings:

1. Undistributed Offsetting receipts (offset against outlays)
2. Proprietary receipts from the public (offset against outlays)
3. Rents and royalties on the outer continental shelf lands (offset against outlays)
4. Offsetting governmental receipts (offset against outlays)
5. Intrabudgetary transactions (offset against outlays)
6. Agency entered description
7. Agency entered description
8. Agency entered description

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<sup>1</sup> Monthly Treasury Statement, Tables 3 and 4.

**Section B—Fiscal 2009 Budget Receipts Not Reported in the Operating Revenue**

Provide the following information if the amount is material (round to \$1 billion or greater).

Column headings:

	<u>Fiscal 2009</u>
1. Individual income taxes	X
2. Corporation income taxes	X
3. Employment and general retirement	X
4. Unemployment insurance	X
5. Other retirement	X
6. Excise taxes	X
7. Estate and gift taxes	X
8. Customs duties	X
9. Miscellaneous receipts	X

Row headings:

1. Earned (exchange) revenue reported in the Statement of Net Cost
2. Agency entered description
3. Agency entered description
4. Agency entered description

**“Text Data” Tab****Section A**

1. Provide a detailed description of the undistributed offsetting receipts reconciling item(s).
2. Provide a detailed description of the proprietary receipts from the public reconciling item(s).
3. Provide a detailed description of the offsetting governmental receipts reconciling item(s).
4. Provide a detailed description of the intrabudgetary transaction reconciling item(s).
5. Provide a detailed description of the agency entered description reconciling item(s).

**Section B**

1. Provide a detailed description of the earned revenue reconciling item(s).
2. Provide a detailed description of the agency entered description reconciling item(s).

### Overview of the Other FR Notes Layout

The Other FR Notes Data are 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 would be necessary to crosswalk from the information entered and other key information in the Other FR Notes Module to the notes in the agencies' financial statements (for example, note number, page number, and/or agency worksheet).

The "Other FR Notes Data Information" tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a footnote or to an agency. Each FR Data Note has three tabs:

- Tab 1 title, "Other Data Info" – Numerical information related to the note.
- Tab 2 title, "Other Text Data" – Textual information related to the note.
- Tab 3 title, "Threshold" – Explanation for amounts greater than a defined amount.

### Governmentwide Financial Report System (GFRS) 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.

Answer the applicable threshold questions in the "Threshold" tab in free-form text. Agencies will be required to enter an explanation for any changes from the prior-year's "Other Data Info" on the "Threshold" tab of the Notes module. An explanation also will be required for any changes between current- and prior-year amounts greater than a predetermined threshold amount. **The information entered on the threshold tab does not require audit coverage; thus, each question is marked "unaudited" in GFRS.**

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."

### Other FR Notes Data Notes

Below is a list of the Other FR Notes Data notes contained in the FR (some notes may not apply):

Note 1	Statement of Operations and Changes in Net Position
Note 2	Taxes
Note 3	Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and the Total Federal Budget
Note 4	Social Security (to be completed only by the Social Security Administration)
Note 5	Medicare (to be completed only by the Department of Health and Human Services)
Note 6	Railroad Retirement (to be completed only by the Railroad Retirement Board)
Note 7	Black Lung (to be completed only by the Department of Labor)
Note 8	Unemployment Insurance (to be completed only by the Department of Labor)
Note 9	Stewardship Investments
Note 10	Deferred Maintenance
Note 11	Unexpended Budget Authority (to be completed only by FMS)

Note 12	Tax Burden (to be completed only by Treasury)
Note 13	Other Information
Note 14	Other Information (to be completed only by FMS)
Note 15	Risk Assumed – Federal Insurance and Guarantee Programs
Note 16	Analysis of FR Operating Revenue to Budget Receipts

### Note 1. Statement of Operations and Changes in Net Position

“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 Data Info” Tab

##### Section A—Nonexchange Revenue (SFFAS No. 7, par. 64-65)

Lines 1 through 5—*Enter a short description of each of the specific potential accruals that are not made as a result of using the modified cash basis of accounting.*

Column 1—*Enter the low range of the amount for fiscal 2009.*

Column 2—*Enter the high range of the amount for fiscal 2009.*

Column 3—*Enter the low range of the amount for fiscal 2008.*

Column 4—*Enter the high range of the amount for fiscal 2008.*

#### “Other Text Data” Tab

##### Section A

Line 1—*Describe the practical and inherent limitations affecting the accrual of taxes and duties (SFFAS No. 7, par. 64).*

### Note 2. Taxes

“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 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 fiscal 2009 in the first column and review and change as necessary the amount for the end of fiscal 2008 in the second column.*

Line 2—*Enter the amount of the estimated realizable value of preassessment work-in-process at the end of fiscal 2009 in the first column and review and change as necessary the amount for the end of fiscal 2008 in the second column.*

Line 3—*Enter the amount of the change in lines 1 and 2 above for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for the end of fiscal 2008 in the second column.*

*Line 5—Enter the amount of management’s best estimate of any unasserted claims for refunds at the end of fiscal 2009 in the first column and review and change as necessary the amount for the end of fiscal 2008 in the second column.*

*Line 6—Enter the amount of the change in lines 4 and 5 above for fiscal 2009 in the first column and review and change as necessary for fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for the end of fiscal 2008 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 fiscal 2009.*

*Column 2—Enter the high-range amount at the end of fiscal 2009.*

*Column 3— Review and change as necessary the low-range amount at the end of fiscal 2008.*

*Column 4— Review and change as necessary the high-range amount at the end of fiscal 2008.*

*Line 2—Enter the range amount of the change in line 1.*

*Column 1—Enter the low-range amount at the end of fiscal 2009.*

*Column 2—Enter the high-range amount at the end of fiscal 2009.*

*Column 3— Review and change as necessary the low-range amount at the end of fiscal 2008.*

*Column 4— Review and change as necessary the high-range amount at the end of fiscal 2008.*

*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 fiscal 2009.*

*Column 2—Enter the high-range amount at the end of fiscal 2009.*

*Column 3—Review and change as necessary the low-range amount at the end of fiscal 2008.*

*Column 4—Review and change as necessary the high-range amount at the end of fiscal 2008.*

*Line 4—Enter the range amount of the change in line 3.*

*Column 1—Enter the low-range amount at the end of fiscal 2009.*

*Column 2—Enter the high-range amount at the end of fiscal 2009.*

*Column 3—Review and change as necessary the low-range amount at the end of fiscal 2008.*

*Column 4—Review and change as necessary the high-range amount at the end of fiscal 2008.*



**“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 tax payers 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 3. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds and the Total Federal Budget**

“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 Data Info” Tab****Section A—Revenues From the Public**

Provide the following information for the latest available period – 2008.

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 Federal Old-Age and Survivors Insurance and Federal Disability Insurance (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 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 OASDI in the third column.*

Line 4—*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.*

**Section B—Revenues From Other Government Accounts (to be completed only by Treasury)**

Line 1—*Enter the amount of transfers from other Government accounts to other Government accounts.*

Line 2—*Enter the amount of interest credits from other Government accounts to other Government accounts.*

Line 3—*Calculated amount. Sum of lines 1 and 2.*

**Note 4. Social Security (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Social Security Administration)**

“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 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 2009-2083.*

**Section B—OASDI Income (Excluding Interest) and Expenditures in Nominal Dollars**

Column 1—*Enter the amount of OASDI income (excluding interest) in nominal dollars for the years 2009-2083.*

Column 2—*Enter the amount of OASDI expenditures in nominal dollars for the years 2009-2083.*

**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 percent of taxable payroll for the years 2009-2083.*

Column 2—*Enter the percentage of the estimated OASDI expenditures as a percent of taxable payroll for the years 2009-2083.*

**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 2009-2083.*

Column 2—*Enter the percentage of the estimated OASDI expenditures as a percentage of the GDP for the years 2009-2083.*

**Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))**

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 2009-2083.*

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 2009-2083.*

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 2009-2083.*

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 2009-2083.*

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 2009-2083.*

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 2009-2083.*

**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 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, 2009**

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, 2009, 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, 2009, 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, 2009, in the first column.

**Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2009**

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, 2009.

Line 2—Enter the amount of current trust fund through the infinite horizon as of January 1, 2009.

Line 3—Enter the amount of net obligations for future participants through the infinite horizon as of January 1, 2009.

**Section K—Other Social Security Related Information**

Provide 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 2008 in the first column.

Line 2—Enter the 2009 dollar level of the Social Security contribution and benefit base in the first column.

**Section L—Other Social Security and Medicare Related Information**

Provide 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 in 1993 in the first column.*

Line 4—*Enter the maximum percentage of OASDI benefits subject to taxation from 1993 to the current year in the first column.*

**“Other Text Data” Tab****Section A—Number of OASDI Beneficiaries**

Line 1—*Indicate when the annual OASDI Trust Fund cost will first exceed the income including 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 in Nominal Dollars**

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 2083.*

**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 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 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 5. 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” – 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 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 2009-2083.

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 2009-2083.

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 2009-2083.

Column 4—Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) from general revenues transfers for the years 2009-2083.

Column 5—Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) expenditures for the years 2009-2083.

**Section B—Number of HI Beneficiaries**

Column 1—Enter the number of HI beneficiaries for every 100 covered workers for the years 2009-2083.

**Section C—HI Annual Income (Excluding Interest) and Expenditures in Nominal Dollars**

Column 1—Enter the amount of the actuarial estimates in nominal dollars of HI annual income (excluding interest) for the years 2009-2083.

Column 2—Enter the amount of the actuarial estimates in nominal dollars of HI expenditures for the years 2009-2083.

**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 2009-2083.

Column 2—Enter the percentage of estimated HI expenditures as a percentage of taxable payroll for the years 2009-2083.

**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 2009-2083.

Column 2—Enter the percentage of estimated HI expenditures as a percentage of the GDP for the years 2009-2083.

**Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures in Nominal Dollars**

Column 1—Enter the amount of actuarial estimates of premium and State transfer income in nominal dollars of Medicare Part B and Part D for the years 2009-2083.

Column 2—Enter the amount of actuarial estimates of expenditures in nominal dollars of Medicare Part B and Part D for the years 2009-2083.

**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 2009-2083.

Column 2—Enter the percentage of the GDP for expenditures of Medicare Part B and Part D for the years 2009-2083.

**Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))**

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 2009-2083.

Line 2—Enter the present value amount of the low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

**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 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

**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 2009-2083.

**Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income Under Various Health Care Costs Growth Assumptions (SFFAS No. 17, par. 32 (4))**

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 2009-2083.

Line 2—Enter the amount of 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 2009-2083.

Line 3—Enter the amount of 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 2009-2083.

Line 4—Enter the amount of low cost CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2009-2083.

Line 5—Enter the amount of low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2009-2083.

Line 6—Enter the amount of 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 2009-2083.

**Section L—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 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

**Section M—Assumption Used for Net Immigration**

Line 1—Enter the values of the assumptions used in the scenarios in Section K for net immigration (SFFAS No. 17, par. 32.4).

**Section N—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Costs Growth Assumptions (SFFAS No. 17, par. 32 (4))**

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 2009-2083.

Line 2—Enter the amount of 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 2009-2083.

Line 3—Enter the amount of 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 2009-2083.

Line 4—Enter the amount of low cost CPI change in the first column, intermediate cost in the second column, and high cost in the third column for the years 2009-2083.

Line 5—Enter the amount of low cost net immigration in the first column, intermediate cost in the second column, and high cost in the third column for the years 2009-2083.

Line 6—Enter the amount of 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 2009-2083.

**Section O—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 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

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 2009-2083.

**Section P—Assumption Used for Net Immigration**

Line 1—Enter the values of the assumptions used in the scenarios in Section N for net immigration (SFFAS No. 17, par. 32.4).

**Section Q—Present Values of Revenues and Cost of HI and Medicare Part B and Part D as of January 1, 2009**

Line 1—Enter the amount of taxes revenue from the public for 75-year open group obligations for HI as of January 1, 2009, 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, 2009, 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, 2009, 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 accounts for 75-year open group obligations for HI as of January 1, 2009, 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 (such as General Fund transfers for SMI Parts B and D) for HI as of January 1, 2009, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

**Section R—Present Values of HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1, 2009 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, 2009, 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, 2009, 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, 2009, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

**Section S—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 the 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 2083.

**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 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.)*

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.)*

*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.)*

*Line 4—Provide the year that the ultimate total fertility rate for the Medicare demographic assumptions will be reached (YYYY).*

**Note 6. Railroad Retirement (SFFAS No. 17, par. 32 (4)) (to be completed only by the Railroad Retirement Board)**

“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 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 amount of employment rates for low cost in the first column, middle cost in the second column, and high cost in the third column for the years 2009-2083.*

*Line 2—Enter the amount of interest rates for low cost in the first column, middle cost in the second column, and high cost in the third column for the years 2009-2083.*

**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 assumption used to determine the present value of assumption used as low cost for employment rates in the first column, middle cost in the second column, and high cost in the third column for the years 2009-2083.*

*Line 2—Enter the assumption used to determine the present value of assumption used as low cost for interest rates in the first column, middle cost in the second column, and high cost in the third column for the years 2009-2083.*

**Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Nominal Dollars**

Column 1—Enter the amount of actuarial estimates in nominal dollars of Railroad Retirement income (excluding interest and financial interchange income) for the years 2009-2083.

Column 2—Enter the amount of actuarial estimates in nominal dollars of Railroad Retirement expenditures for the years 2009-2083.

**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 estimated percentage of Railroad Retirement income (excluding interest and financial interchange income) as a percentage of Tier II taxable payroll for the years 2009-2083.

Column 2—Enter the estimated percentage of Railroad Retirement expenditures as a percentage of Tier II taxable payroll for the years 2009-2083.

**Section E—Railroad Retirement Program Asset or Financial Interchange Income From the Social Security Trust as of January 1, 2009**

Line 1—Enter the amount of Railroad Retirement Program assets (mostly investments stated at market) as of January 1, 2009.

Line 2—Enter the amount of present value of the future estimated financial interchange income from the Social Security Trust as of January 1, 2009.

**Section F—Other Railroad Retirement Assumptions Information**

Line 1—Enter the estimated passenger service employment in 2009, based on the Railroad Retirement 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 employment assumption, in the first column.

**“Other Text Data” Tab**

**Section G—Other Related Railroad Retirement Information**

Line 1—Describe the statutory or other material changes affecting the Railroad Retirement benefits program after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof.

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 7. 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” – 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 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 2010-2040.*

Column 2—*Enter the estimated amount of total expenditures (excluding interest) of the Black Lung Trust Fund for the years 2010-2040.*

**Section B—Collections and Payments in Excise Taxes on Coal for Black Lung Trust Fund**

Line 1—*Enter the amount of collections in excise taxes on coal for the Black Lung Trust Fund, under the intermediate assumptions for the next 31 years.*

Line 2—*Enter the amount of payments for benefits and administrative expenditures in excise taxes on coal for the Black Lung Trust Fund, under the intermediate assumptions for the next 31 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 31-year projections of the Black Lung Program for the year ended September 30, 2009.*

Line 2—*Enter the amount of the estimated present value of future expenditures for 31-year projections of the Black Lung Program for the year ended September 30, 2009.*

Line 3—*Enter the amount of the accumulated balance due to the General Fund for 31-year projections of the Black Lung Program for the year ended September 30, 2009.*

**Section D—Other Black Lung Information Related to Outstanding Repayable Advances**

Line 1—*Provide the amount of total liabilities in excess of assets as of September 30, 2009, for the Black Lung Program in the first column.*

Line 2—*Provide the amount of the outstanding repayable advances as of September 30, 2009, for the Black Lung Program in the first column.*

Line 3—*Provide the amount of excise tax revenues that were recognized for the year ended September 30, 2009, for the Black Lung Program in the first column.*

Line 4—*Provide the amount of benefit payments that were recognized for the year ended September 30, 2009, for the Black Lung Program in the first column.*

Line 5—*Provide the amount for interest expense that was recognized for the year ended September 30, 2009, for the Black Lung Program in the first column.*

**“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 fiscal year 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—*Report the increase (decrease) amount in percentage of excise taxes collected between the years 2015 to 2017, as a result of a scheduled reduction in the tax rate on the sale of coal.*

**Note 8. Unemployment Insurance (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Labor)**

“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 Data Info” Tab**

**Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios**

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 2010-2019, under expected economic conditions in the first column, the mild recession scenario in the second column, and the deep recession scenario 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 2010-2019, under expected economic conditions in the first column, the mild recession scenario in the second column, and the deep recession scenario in the third column.*

Line 3—*Enter the total amount of trust fund assets for the Unemployment Insurance Program from 2010-2019, under expected economic conditions in the first column, the mild recession scenario in the second column, and the deep recession scenario 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 2010-2019, under the expected economic conditions.*

Column 2—*Enter the amount of projected expenditures (outflows) of the Unemployment Insurance Program for the years 2010-2019, 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 2010-2019.*

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 2010-2019.*

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 2010-2019.*

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 2010-2019.*

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 2010-2019.*

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 2010-2019.

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 2010-2019.

**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 2010-2019.

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 2010-2019.

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 2010-2019.

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 2010-2019.

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 2010-2019.

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 2010-2019.

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 2010-2019.

**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 2009 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 2009 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, mild recessionary scenario, and deep recessionary scenario.

Line 2—Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the report, along with the implications thereof (SFFAS No. 17, par. 24).

**Note 9. Stewardship Investments**

“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 Data Info” Tab****Section A—Investments in Non-Federal Physical Property**

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 2009.*

Column 2—*Enter the amount for fiscal 2008.*

Column 3—*Enter the amount for fiscal 2007.*

Column 4—*Enter the amount for fiscal 2006.*

Column 5—*Enter the amount for fiscal 2005.*

**Section B—Investments in Development**

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 2009.*

Column 2—*Enter the amount for fiscal 2008.*

Column 3—*Enter the amount for fiscal 2007.*

Column 4—*Enter the amount for fiscal 2006.*

Column 5—*Enter the amount for fiscal 2005.*

**Section C—Investment in Human Capital**

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 2009.*

Column 2—*Enter the amount for fiscal 2008.*

Column 3—*Enter the amount for fiscal 2007.*

Column 4—*Enter the amount for fiscal 2006.*

Column 5—*Enter the amount for fiscal 2005.*

**Section D—Investments in Basic Research**

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 2009.*

Column 2—*Enter the amount for fiscal 2008.*

Column 3—*Enter the amount for fiscal 2007.*

Column 4—*Enter the amount for fiscal 2006.*

Column 5—*Enter the amount for fiscal 2005.*

**Section E—Investments in Applied Research**

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 2009.*

Column 2—*Enter the amount for fiscal 2008.*

Column 3—*Enter the amount for fiscal 2007.*

Column 4—*Enter the amount for fiscal 2006.*

Column 5—*Enter the amount for fiscal 2005.*

**“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 (SFFAS No. 8, par. 100)**

Line 1—*Describe the major programs of Federal investments in development used in the “Other Data Info” tab.*

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 (SFFAS No. 8, par. 100)**

Line 1—*Describe the major programs of Federal investments in basic research used in the “Other Data Info” tab.*

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 (SFFAS No. 8, par. 100)**

Line 1—*Describe the major programs of Federal investments in applied research used in the “Other Data Info” tab.*

Line 2—*Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).*

**Note 10. Deferred Maintenance**

“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).

**Note: Critical deferred maintenance is urgently needed, absolutely necessary, and is a “critical” element that needs immediate attention. Critical deferred maintenance is any deferred maintenance that poses a serious threat 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 cost of deferred maintenance does not have a “range,” enter the amount for deferred maintenance in both the “low” and “high” columns. For example, if the cost for deferred maintenance is \$5,406 million for the fiscal year, enter that amount in both the “low” estimate column and the “high” estimate column.

**“Other Data Info” Tab****Section A—Range of Amounts**

Report the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition for the following categories (SFFAS No. 6, par. 83).

Line 1—Building, structures, and facilities

Column 1—*Enter the low estimate cost for fiscal 2009.*

Column 2—*Enter the high estimate cost for fiscal 2009.*

Column 3—*Enter the critical maintenance cost for fiscal 2009.*

Column 4—*Enter the low estimate cost for fiscal 2008.*

Column 5—*Enter the high estimate cost for fiscal 2008.*

Column 6—*Enter the critical maintenance cost for fiscal 2008.*

Line 2—Furniture, fixtures, and equipment

Column 1—*Enter the low estimate cost for fiscal 2009.*

Column 2—*Enter the high estimate cost for fiscal 2009.*

Column 3—*Enter the critical maintenance cost for fiscal 2009.*

Column 4—*Enter the low estimate cost for fiscal 2008.*

Column 5—*Enter the high estimate cost for fiscal 2008.*

Column 6—*Enter the critical maintenance cost for fiscal 2008.*

Line 3—Other general property, plant, and equipment

Column 1—*Enter the low estimate cost for fiscal 2009.*

Column 2—*Enter the high estimate cost for fiscal 2009.*

Column 3—*Enter the critical maintenance cost for fiscal 2009.*

Column 4—*Enter the low estimate cost for fiscal 2008.*

Column 5—*Enter the high estimate cost for fiscal 2008.*

Column 6—*Enter the critical maintenance cost for fiscal 2008.*

Line 4—Heritage assets

Column 1—*Enter the low estimate cost for fiscal 2009*

Column 2—*Enter the high estimate cost for fiscal 2009.*

Column 3—*Enter the critical maintenance cost for fiscal 2009.*

Column 4—*Enter the low estimate cost for fiscal 2008.*

Column 5—*Enter the high estimate cost for fiscal 2008.*

Column 6—*Enter the critical maintenance cost for fiscal 2008.*

Line 5—Stewardship land

Column 1—*Enter the low estimate cost for fiscal 2009.*

Column 2—*Enter the high estimate cost for fiscal 2009.*

Column 3—*Enter the critical maintenance cost for fiscal 2009.*

Column 4—*Enter the low estimate cost for fiscal 2008.*

Column 5—*Enter the high estimate cost for fiscal 2008.*

Column 6—*Enter the critical maintenance cost for fiscal 2008.*

**Note 11. Unexpended Budget Authority (to be completed only by FMS)****“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 2008 in the first column and the fiscal 2007 amount in the second column.

Line 2—Enter the amount of the total obligated budget authority balance at the end of fiscal 2008 in the first column and the fiscal 2007 amount in the second column.

**Note 12. Tax Burden (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 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—Individual Income Tax Returns for Tax Year 2007**

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 2007.

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 2007.

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 2007.

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 2007.

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 2007.

Line 6—Enter the amount in units for the number of taxable returns for individuals in the “\$200,000 or more” AGI level for tax year 2007.

**Section B—Individual AGI and Income Tax Information for Tax Year 2007**

Provide 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 2007 in column 1; enter the dollar value of the total income tax for individuals in the “Under \$15,000” level for tax year 2007 in column 2.

Line 2—Enter the dollar value of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2007 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 2007 in column 2.

Line 3—Enter the dollar value of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2007 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 2007 in column 2.

Line 4—Enter the dollar value of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2007 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 2007 in column 2.

Line 5—Enter the dollar value of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2007 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 2007 in column 2.

Line 6—Enter the dollar value of AGI for individuals in the “\$200,000 or more” level for tax year 2007 in column 1; enter the dollar value of the total income tax for individuals in the “\$200,000 or more” level for tax year 2007 in column 2.

### **Section C—Individual AGI and Income Tax Information for Tax Year 2007**

Provide 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 2007 in column 3; enter the average income tax per return for individuals in the “Under \$15,000” level for tax year 2007 in column 4.

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 2007 in column 3; enter the average income tax per return for individuals in the “\$15,000 under \$30,000” level for tax year 2007 in column 4.

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 2007 in column 3; enter the average income tax per return for individuals in the “\$30,000 under \$50,000” level for tax year 2007 in column 4.

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 2007 in column 3; enter the average income tax per return for individuals in the “\$50,000 under \$100,000” level for tax year 2007 in column 4.

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 2007 in column 3; enter the average income tax per return for individuals in the “\$100,000 under \$200,000” level for tax year 2007 in column 4.

Line 6—Enter the dollar value of the average AGI per return for individuals in the “\$200,000 or more” level for tax year 2007 in column 3; enter the average income tax per return for individuals in the “\$200,000 or more” level for tax year 2007 in column 4.

### **Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2007**

Line 1—Enter the income tax as a percentage of AGI for individuals in the “Under \$15,000” level for tax year 2007.

Line 2—Enter the income tax as a percentage of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2007.

Line 3—Enter the income tax as a percentage of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2007.

Line 4—Enter the income tax as a percentage of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2007.

Line 5—Enter the income tax as a percentage of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2007.

Line 6—Enter the income tax as a percentage of AGI for individuals in the “\$200,000 or more” level for tax year 2007.

### **Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income Tax Returns for Tax Year 2006**

Line 1—Enter the amount of income subject to tax for corporations in the “Zero assets” category for tax year 2006 in column 1 and enter the total income tax after credits for corporations in the “Zero assets” category for tax year 2006 in column 2.

Line 2—Enter the amount of income subject to tax for corporations in the “\$1 under \$500” category for tax year 2006 in column 1 and enter the total income tax after credits for corporations in the “\$1 under \$500” category for tax year 2006 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 2006 in column 1 and enter the total income tax after credits for corporations in the “\$500 under \$1,000” category for tax year 2006 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 2006 in column 1 and enter the total income tax after credits for corporations in the “\$1,000 under \$5,000” category for tax year 2006 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 2006 in column 1 and enter the total income tax after credits for corporations in the “\$5,000 under \$10,000” category for tax year 2006 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 2006 in column 1 and enter the total income tax after credits for corporations in the “\$10,000 under \$25,000” category for tax year 2006 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 2006 in column 1 and enter the total income tax after credits for corporations in the “\$25,000 under \$50,000” category for tax year 2006 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 2006 in column 1 and enter the total income tax after credits for corporations in the “\$50,000 under \$100,000” category for tax year 2006 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 2006 in column 1 and enter the total income tax after credits for corporations in the “\$100,000 under \$250,000” category for tax year 2006 in column 2.

Line 10—Enter the amount of income subject to tax for corporations in the “\$250,000 or more” category for tax year 2006 in column 1 and enter the total income tax after credits for corporations in the “\$250,000 or more” category for tax year 2006 in column 2.

### **Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income Tax Returns for Tax Year 2006**

Line 1—Enter the percentage of income tax after credits to taxable income for corporations in the “Zero assets” category for tax year 2006.

Line 2—Enter the percentage of income tax after credits to taxable income for corporations in the “\$1 under \$500” category for tax year 2006.

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 2006.

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 2006.

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 2006.

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 2006.

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 2006.

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 2006.

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 2006.

Line 10—Enter the percentage of income tax after credits to taxable income for corporations in the “\$250,000 or more” category for tax year 2006.

### Note 13. Other Information

“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 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 fiscal 2009 in the first column and review and change as necessary the fiscal 2008 amount in the second column.

Line 2—Enter the amount of any claims under appeal at the end of fiscal 2009 in the first column and review and change as necessary the fiscal 2008 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of the refundable portion of the child care tax credits issued for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of the earned income tax credit refunds for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of the earned income tax credit refunds that were applied to reduce taxpayer liability for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

**Note 14. Other Information (to be completed only by FMS)**

“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 Data Info” Tab**

**Section A—Other Information**

Line 1—Enter the amount of interest accrued by Treasury on debt held by the public at the end of fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the amount of repayment of debt held by the public at the end of fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 3—Enter the amount of borrowings from the public at the end of fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 4—Enter the amount of interest paid by Treasury on debt held by the public at the end of fiscal 2009 in the first column and the fiscal 2008 amount in the second column.

**Note 15. Risk Assumed—Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105, 106, and 114)**

“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 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 fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 in the second column.

Line 2—Enter the periodic changes of “risk assumed” for fiscal 2009 in the first column and review and change as necessary the amount for fiscal 2008 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. See SFFAS No. 5, Par. 114.

Line 2—Provide the actuarial or financial methods used to measure the present value of unpaid expected losses. See SFFAS No. 5, Par. 114.

**Note 16. Analysis of FR Operating Revenue to Budget Receipts<sup>1</sup>****"Other Data Info" Tab****Section A—Fiscal 2009 - Operating Revenue Not Reported in the Budget Receipts**

Line 1—*Enter the amount of undistributed offsetting receipts (offset against outlays).*

Column 1—*Enter the individual income tax and tax withholdings amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the unemployment taxes amount for fiscal 2009.*

Column 4—*Enter the excise taxes amount for fiscal 2009.*

Column 5—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 6—*Enter the customs duties amount for fiscal 2009.*

Column 7—*Enter the other taxes and receipts amount for fiscal 2009.*

Column 8—*Enter the miscellaneous earned revenue amount for fiscal 2009.*

Line 2—*Enter the amount of proprietary receipts from the public (offset against outlays).*

Column 1—*Enter the individual income tax and tax withholdings amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the unemployment taxes amount for fiscal 2009.*

Column 4—*Enter the excise taxes amount for fiscal 2009.*

Column 5—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 6—*Enter the customs duties amount for fiscal 2009.*

Column 7—*Enter the other taxes and receipts amount for fiscal 2009.*

Column 8—*Enter the miscellaneous earned revenue amount for fiscal 2009.*

Line 3—*Enter the amount of rents and royalties on the outer continental shelf lands (offset against outlays).*

Column 1—*Enter the individual income tax and tax withholdings amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the unemployment taxes amount for fiscal 2009.*

Column 4—*Enter the excise taxes amount for fiscal 2009.*

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<sup>1</sup> Monthly Treasury Statement, Tables 3 and 4



Column 5—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 6—*Enter the customs duties amount for fiscal 2009.*

Column 7—*Enter the other taxes and receipts amount for fiscal 2009.*

Column 8—*Enter the miscellaneous earned revenue amount for fiscal 2009.*

Line 4—*Enter the amount of offsetting governmental receipts (offset against outlays).*

Column 1—*Enter the individual income tax and tax withholdings amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the unemployment taxes amount for fiscal 2009.*

Column 4—*Enter the excise taxes amount for fiscal 2009.*

Column 5—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 6—*Enter the customs duties amount for fiscal 2009.*

Column 7—*Enter the other taxes and receipts amount for fiscal 2009.*

Column 8—*Enter the miscellaneous earned revenue amount for fiscal 2009.*

Line 5—*Enter the amount of intrabudgetary transactions (offset against outlays).*

Column 1—*Enter the individual income tax and tax withholdings amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the unemployment taxes amount for fiscal 2009.*

Column 4—*Enter the excise taxes amount for fiscal 2009.*

Column 5—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 6—*Enter the customs duties amount for fiscal 2009.*

Column 7—*Enter the other taxes and receipts amount for fiscal 2009.*

Column 8—*Enter the miscellaneous earned revenue amount for fiscal 2009.*

Lines 6 – 8 —*Enter the other explanations amount.*

Column 1—*Enter the individual income tax and tax withholdings amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the unemployment taxes amount for fiscal 2009.*

Column 4—*Enter the excise taxes amount for fiscal 2009.*

Column 5—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 6—*Enter the customs duties amount for fiscal 2009.*

Column 7—*Enter the other taxes and receipts amount for fiscal 2009.*

Column 8—*Enter the miscellaneous earned revenue amount for fiscal 2009.*

**Section B—Fiscal 2009 - Budget Receipts Not Reported in the Operating Revenue**

Line 1—*Enter the amount of earned revenue reported in the Statement of Net Cost.*

Column 1—*Enter the individual income taxes amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the employment and general retirement amount for fiscal 2009.*

Column 4—*Enter the unemployment insurance amount for fiscal 2009.*

Column 5—*Enter the other retirement amount for fiscal 2009.*

Column 6—*Enter the excise taxes amount for fiscal 2009.*

Column 7—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 8—*Enter the customs duties amount for fiscal 2009.*

Column 9—*Enter the miscellaneous receipts amount for fiscal 2009.*

Lines 2 – 4 —*Enter the other explanations difference amount.*

Column 1—*Enter the individual income taxes amount for fiscal 2009.*

Column 2—*Enter the corporation income taxes amount for fiscal 2009.*

Column 3—*Enter the employment and general retirement amount for fiscal 2009.*

Column 4—*Enter the unemployment insurance amount for fiscal 2009.*

Column 5—*Enter the other retirement amount for fiscal 2009.*

Column 6—*Enter the excise taxes amount for fiscal 2009.*

Column 7—*Enter the estate and gift taxes amount for fiscal 2009.*

Column 8—*Enter the customs duties amount for fiscal 2009.*

Column 9—*Enter the miscellaneous receipts amount for fiscal 2009.*

**Other Text Data” Tab**

**Section A—Fiscal 2009 - Operating Revenue Not Reported in the Budget Receipts**

Line 1—*Provide a detailed description of the undistributed offsetting receipts reconciling item(s).*

Line 2—*Provide a detailed description of the proprietary receipts from the public reconciling item(s).*

Line 3—*Provide a detailed description of the offsetting governmental receipts reconciling item(s).*

Line 4—*Provide a detailed description of the intrabudgetary transactions reconciling item(s).*

Line 5—*Provide a detailed description of the “agency entered description” reconciling items.*

**Section B—Fiscal 2009 - Budget Receipts Not Reported in the Operating Revenue**

Line 1—*Provide a detailed description of the earned revenue reconciling item(s).*

Line 2—*Provide a detailed description of the “agency entered description” reconciling items.*

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**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 will include independent agencies and other agencies.**

<b>GFRS Codes</b>	<b>FACTS I Codes</b>	<b>Department or Agency</b>
1200	12	Department of Agriculture
1300	13	Department of Commerce
1400	14	Department of 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
3100	31	U.S. Nuclear Regulatory Commission
3300	33	Smithsonian Institution
3600	36	Department of Veterans Affairs
4700	47	General Services Administration
4900	49	National Science Foundation
5000	50	Securities and Exchange Commission
5100	51	Federal Deposit Insurance Corporation
6000	60	Railroad Retirement Board
6400	64	Tennessee Valley Authority
6800	68	Environmental Protection Agency
6900	69	Department of Transportation
7000	70	Department of Homeland Security
7200	72	Agency for International Development
7300	73	Small Business Administration
7500	75	Department of Health and Human Service
7802	78	Farm Credit System Insurance Corporation
8000	80	National Aeronautics and Space Administration
8300	83	Export-Import Bank of the United States
8600	86	Department of Housing and Urban Development
8900	89	Department of Energy

9100	91	Department of Education
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*
9900	99	Treasury General Fund
9999	00	Senate, House of Representatives, Classified, and Unidentified

\* The Department of Defense (DOD) trading partner code DE00 will include 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 Agencies:

0100	01	Architect of the Capitol**
0200	02	U.S. Capitol Police**
0300	03	Library of Congress**
0400	04	Government Printing Office**
0500	05	Government Accountability Office**
0800	08	Congressional Budget Office**
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**
2900	29	Federal Trade Commission**
3301	33	The John F. Kennedy Center for Performing Arts**
3302	33	National Gallery of Art**
3303	33	Woodrow Wilson International Center for Scholars**
3400	34	International Trade Commission**
4100	41	Merit Systems Protection Board**
4500	45	U.S. Equal Employment Opportunity Commission**
4600	46	Appalachian Regional Commission**
4800	48	Temporary Commissions**
5400	54	Federal Labor Relations Authority**
5600	56	Central Intelligence Agency**
5900	59	National Foundation on the Arts and the Humanities**
6002	60	National Railroad Retirement Investment Trust**
6100	61	Consumer Product Safety Commission**
6200	62	Office of Special Counsel**
6300	63	National Labor Relations Board**
6500	65	Federal Maritime Commission**
6903	69	St. Lawrence Seaway Development Corporation**
7100	71	Overseas Private Investment Corporation**
7400	74	American Battle Monuments Commission**
7601	76	Historical and Memorial Commissions**

\*\*\*"9500" is the consolidated code for all independent agencies in GFRS; therefore, all agencies must use "9500" as the trading partner code, if it applies.

7801		78	Farm Credit Administration**
8400	<b>9500**</b>	84	Armed Forces Retirement Home**
8800		88	National Archives and Records Administration**
9000		90	Selective Service System**
9108		91	Appalachian Regional Development Test**
9300		93	Federal Mediation and Conciliation Service**
9500		95	Independent Agencies**

\*\*“9500” is the consolidated code for all independent agencies in GFRS; therefore, all agencies must use “9500” as the trading partner code, if it applies.

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### Reciprocal Categories Crosswalk to Financial Statements

The chart below lists the reciprocal categories agencies use to prepare the Closing Package financial statements in the Governmentwide Financial Report System (GFRS). The financial statement line items contained in the Closing Package financial statements are shown by reciprocal category number. The first column titled, "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. Category 29 contains all line items for which reciprocal line items do not 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

Financial Statement	Category	Reciprocal Line Item A	Reciprocal Line Item B
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
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
BS	17	Loans receivable	Loans payable
SOCNP	18	Transfers-in without reimbursement	Transfers-out without reimbursement
BS	21	Benefit program contributions receivable	Benefit program contributions payable
BS	22	Accounts receivable	Accounts payable
BS	23	Advances to others and prepayments	Advances from others and deferred credits
SONC	24	Buy/sell costs	Buy/sell revenues
SONC/SOCNP	25	Imputed cost	Imputed financing source
SONC/SOCNP	26	Benefit program costs	Benefit program revenue (exchange) Benefit program revenue (nonexchange)
BS	27	Transfers receivable	Transfers payable

#### RC29 - No reciprocal line items

- BS – Fund balance with Treasury
- BS – Other assets (without reciprocals)
- 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 – Other budgetary financing sources
- SOCNP – Other non-budgetary financing sources
- SOCNP – Federal prior-period adjustments

The following pages depict a sample of the reclassified Balance Sheet, for "Agency A," as well as the related Trading Partner Identification Summary Report for the "Accounts Receivable" line item to identify trading partners on the Balance Sheet.

**Agency A**  
**Reclassified Balance Sheet as of September 30, 2009, and 2008**

	Fiscal 2009	Fiscal 2008
1. Assets:		
2. Non-Federal		
2.1. Cash and other monetary assets		X
2.2. Accounts receivable and taxes receivable	8,972	X
2.3. Loans receivable		X
2.4. Inventory and related property	2,208,064	X
2.5. Property, plant, and equipment	34,973,293	X
2.6. Securities and investments		X
2.7. Investments in Government sponsored enterprises		X
2.8. Other assets	44,907	X
2.9. Total non-Federal assets	37,235,236	X
3. Federal		
3.1. Fund balance with Treasury	6,766,494	X
3.2. Federal investments	17,083	X
3.3. Accounts receivable	53,544	X
3.4. Interest receivable		X
3.5. Loans receivable		X
3.6. Transfers receivable		X
3.7. Benefit program contribution receivable		X
3.8. Advances to others and prepayments	21,274	X
3.9. Other assets (without reciprocals)		X
3.10. Total Federal assets	6,858,395	X
4. Total Assets	44,093,631	X
5. Liabilities:		
6. Non-Federal		
6.1. Accounts payable	2,372,704	X
6.2. Federal debt securities held by the public		X
6.3. Federal employee and veterans benefits payable	67,280	X
6.4. Environmental and disposal liabilities	1,271,937	X
6.5. Benefits due and payable		X
6.6. Loan guarantee liabilities		X
6.7. Keepwell payable		X
6.8. Insurance programs		X
6.9. Other liabilities	305,270	X
6.10. Total non-Federal liabilities	4,017,191	X
7. Federal		
7.1. Accounts payable	181,244	X
7.2. Federal debt		X
7.3. Interest payable		X
7.4. Loans payable		X
7.5. Transfers payable		X
7.6. Benefit program contributions payable		X
7.7. Advances from others and deferred credits		X
7.8. Other liabilities (without reciprocals)	232,713	X
7.9. Total Federal liabilities	413,957	X
8. Total Liabilities	4,431,148	X
9. Net Position		
9.1. Net position-non-earmarked funds	<b>11,898,746</b>	X
9.2. Net position-earmarked funds	27,763,737	
10. Total Liabilities and Net Position	44,093,631	X

**Agency A**  
**Trading Partner Summary Note Report for Line 3.3 Accounts Receivable –**  
**(To Be Eliminated in the Consolidation of the Financial Report of the United States Government)**  
(In Thousands)

Statement: Balance Sheet

<u>CP Line Description</u>	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
Accounts Receivable	<b>53,544</b>	XXX

<u>TP</u>	<u>Trading Partner Name</u>	<u>Fiscal 2009</u>	<u>Fiscal 2008</u>
1500	Department of Justice	10,216	XXX
1602	Pension Benefit Guaranty Corporation	8,537	XXX
1900	Department of State	11,698	
3100	U.S. Nuclear Regulatory Commission		XXX
4700	General Services Administration	22,265	
6000	Railroad Retirement Board	828	XXX
	Total Federal Accounts Receivable	53,544	XXX

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

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01	Federal Investments/Debt	1610F(20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	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 Public Debt	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 Public Debt	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 Public Debt	2533F(XX)	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1618F(20)	Market Adjustment – Investments		
		1620F(XX)	Investments in Securities Other Than the Bureau of the Public Debt Securities	2540F(XX)	Participation Certificates

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Federal Investments/Debt	1621F(XX)	Discount on Securities Other Than the Bureau of the Public Debt Securities		
		1622F(XX)	Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1623F(XX)	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Federal Investments/Debt	1638F(20)	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1639F(20)	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(XX)	Other Investments		
02	Interest Receivable/ Interest Payable	2140F(XX)	Accrued Interest Payable - Not Otherwise Classified	1340F(XX)	Interest Receivable
		2141F(XX)	Accrued Interest Payable - Debt	1349F(XX)	Allowance for Loss on Interest Receivable
03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	5311FX(XX)	Interest Revenue - Investments (Exchange)	6320F(XX)	Interest Expenses on Securities
		5311FT(XX)	Interest Revenue - Investments (Nonexchange)		
		5318FX(XX)	Contra Revenue for Interest Revenue - Investments (Exchange)		
		5318FT(XX)	Contra Revenue for Interest Revenue - Investments (Nonexchange)		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
03 (Cont'd)	Federal Securities Interest Expense/ Interest Revenue	7111FX(XX)	Gains on Disposition of Investments (Exchange)	7211FX(XX)	Losses on Disposition of Investments (Exchange)
		7111FT(XX)	Gains on Disposition of Investments (Nonexchange)	7211FT(XX)	Losses on Disposition of Investments (Nonexchange)
		7180FX(XX)	Unrealized Gains (Exchange)	7280FX(XX)	Unrealized Losses (Exchange)
		7180FT(XX)	Unrealized Gains (Nonexchange)	7280FT(XX)	Unrealized Losses (Nonexchange)
05	Borrowings and Other Interest Expense/ Interest Revenue	6310F(20)	Interest Expenses on Borrowing From the Bureau of the Public Debt 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)



Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
05 (Cont'd)	Borrowings and Other Interest Expense/ Interest Revenue	6330F(XX except 99)	Other Interest Expenses	5317FX(XX)	Contra Revenue for Interest Revenue – Loans Receivable (Exchange)
				5317FT(XX)	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)
		7290FX(XX)	Other Losses (Exchange)	7190FX(XX)	Other Gains (Exchange)
07	Appropriation 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)	Unexpended Appropriations-Transfers-In	3103F(XX)	Unexpended Appropriations-Transfers-Out
		5755F(XX)	Nonexpenditure Financing Sources-Transfers-In	5765F(XX)	Nonexpenditure Financing Sources-Transfers-Out

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
09	Expenditure Transfers of Financing Sources	5750F(XX)	Expenditure Financing Sources –Transfers-In	5760F (XX)	Expenditure Financing Sources – Transfers-Out
		5997F (XX)	Financing Sources Transferred In From Custodial Statement Collections	5998F (XX)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
17	Loans Receivable/Payable	2510F(XX)	Principal Payable to the Bureau of the Public Debt	1350F(XX)	Loans Receivable
		2511F(XX)	Capitalized Loan Interest Payable – Non-Credit Reform	1351F(XX)	Capitalized Loan Interest Receivable – Non-Credit Reform
	Loans Receivable/Payable	2520F(XX)	Principal Payable to the Federal Financing Bank	1359F(XX)	Allowance for Loss on Loans Receivable
		2590F(XX)	Other Debt		
18	Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred In Without Reimbursement	5730F(XX)	Financing Sources Transferred Out Without Reimbursement
	Nonbudgetary Financing Sources Transfers	5775F(XX)	Nonbudgetary Financing Sources Transferred In	5776F(XX)	Nonbudgetary Financing Sources Transferred Out
21	Benefit Program Contributions Receivables and Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
21 (Cont'd)	Benefit Program Contributions Receivables and Payables	2215F(XX)	Other Post Employment Benefits Due and Payable		
		2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		
22	Accounts Receivable/Accounts Payable	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		
		2170F(XX)	Subsidy Payable to the Financing Account	1990F(XX)	Other Assets
		2190F(XX)	Other Liabilities With Related Budgetary Obligations		
		2990F(XX)	Other Liabilities Without Related Budgetary Obligations		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
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
		6190F(XX)	Contra Bad Debt Expense – Incurred for Others	5109FX(XX)	Contra Revenue for Goods Sold
		6720F(XX)	Bad Debt Expense		
		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue From Services Provided
				5209FX(XX)	Contra Revenue for Services Provided
		6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue (Exchange)
	6900F(XX)	Nonproduction Costs	5909FX(XX)	Contra Revenue for Other Revenue (Exchange)	
	Buy/Sell Costs/Revenues	8802F(XX)	Purchases of Property, Plant, and Equipment		
		8803F(XX)	Purchases of Inventory and Related Property		
		8804F(XX)	Purchase of Assets - Other		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
25	Imputed Costs/ Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs
26	Benefit Program Costs/Revenues	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue (Exchange)
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current- Year Budget Authority (Unobligated)	5400FT(XX)	Benefit Program Revenue (Nonexchange)
				5409FX(XX)	Contra Revenue for Benefit Program Revenue (Exchange)
5409FT(XX)	Contra Revenue for Benefit Program Revenue (Nonexchange)				
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 RC29 do not eliminate against another USSGL account.

1010	Fund Balance With Treasury
1360F	Penalties, Fines, and Administrative Fees Receivable
1369F	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
1921F	Receivable From Appropriations
2400F	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
2940F	Capital Lease Liability
2960F	Accounts Payable From Canceled Appropriations
2970F	Liability for Capital Transfers to the General Fund of the Treasury
2980F	Custodial Liability
2985F	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
3101	Unexpended Appropriations – Appropriations Received
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 X/T	Penalties, Fines, and Administrative Fees Revenue
5329F X/T	Contra Revenue for Penalties, Fines, and Administrative Fees
5700	Expended Appropriations
5708	Expended Appropriations – Prior-Period Adjustments Due to Corrections of Errors
5709	Expended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5790F X/T	Other Financing Sources
5791F	Adjustment to Financing Sources – Downward Reestimate or Negative Subsidy
5800T	Tax Revenue Collected - Not Otherwise Classified
5801T	Tax Revenue Collected – Individual
5802T	Tax Revenue Collected – Corporate
5803T	Tax Revenue Collected – Unemployment
5804T	Tax Revenue Collected – Excise
5805T	Tax Revenue Collected – Estate and Gift
5806T	Tax Revenue Collected – Customs
5820T	Tax Revenue Accrual Adjustment – Not Otherwise Classified
5821T	Tax Revenue Accrual Adjustment – Individual
5822T	Tax Revenue Accrual Adjustment – Corporate
5823T	Tax Revenue Accrual Adjustment – Unemployment
5824T	Tax Revenue Accrual Adjustment – Excise
5825T	Tax Revenue Accrual Adjustment – Estate and Gift
5826T	Tax Revenue Accrual Adjustment – Customs
5830T	Contra Revenue for Taxes – Not Otherwise Classified

5831T	Contra Revenue for Taxes – Individual
5832T	Contra Revenue for Taxes – Corporate
5833T	Contra Revenue for Taxes – Unemployment
5834T	Contra Revenue for Taxes – Excise
5835T	Contra Revenue for Taxes – Estate and Gift
5836T	Contra Revenue for Taxes – Customs
5890T	Tax Revenue Refunds – Not Otherwise Classified
5891T	Tax Revenue Refunds – Individual
5892T	Tax Revenue Refunds – Corporate
5893T	Tax Revenue Refunds – Unemployment
5894T	Tax Revenue Refunds – Excise
5895T	Tax Revenue Refunds – Estate and Gift
5896T	Tax Revenue Refunds – Customs
5900F T	Other Revenue (Nonexchange)
5909F T	Contra Revenue for Other Revenue (Nonexchange)
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
6330F.99	Other Interest Expenses
7112F T	Gains on Disposition of Borrowings (Nonexchange)
7190F T	Other Gains (Nonexchange)
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
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 interim IRAS reporting in order to reconcile intragovernmental buy-sell activity.

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<p style="text-align: center;"><b>Fiscal 2009 CFO Representations for Federal Intragovernmental Activity and Balances</b></p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;"> <p style="text-align: center; margin: 0;">Mark in Green Areas Only</p> </div>
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<i>Agency Name</i>		
<i>Four-Digit Agency Code</i>		
<p><b>INSTRUCTIONS:</b> Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Briefly describe reasons for exceptions. Provide an electronic file copy of the CFO Representations for Federal Intragovernmental Activity and Balances along with the completed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> to the agency's IG, FMS, and GAO by November 24, 2009.</p> <p><b>Note:</b> 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.</p> <p>(Refer to the requirements stated in subsection 4705.80, CFO Procedures for Intragovernmental Activity/Balances.)</p>	<p><b>"Yes" or <u>No</u> or <u>N/A</u>"</b></p>	<p><b>Reason for Exceptions</b></p>
<b>Section I. General Intragovernmental Reporting Results</b>		
<p>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 <i>Intragovernmental Closing Package Line Item Reports</i> and the <i>Trading Partner Identification Reports</i> from GFRS Module GF004.)</p>		
<p>B. Does the agency have policies/procedures to record, process, summarize, and report intragovernmental activity/balances by trading partner? If "yes," identify those policies/procedures. Describe the accounting treatment and policies and procedures used for buy/sell, fiduciary, and transfer intragovernmental transactions.</p>		
<p>C. Review the agency's activity reported under trading partner "9999". 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.</p>		
<p>D. Did all trading partners report Closing Package intragovernmental activity/balances? If "no," list those Federal program agencies that did not report Closing Package intragovernmental activity/balances. (Refer to the Discoverer-generated <i>Intragovernmental Closing Package Activity Summary Report</i>.)</p>		
<p>E. Review the Discoverer-generated <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i>. 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.</p>		
<p>F. Did the agency use the UCAD reports available on the FMS Web site at <a href="http://www.fms.treas.gov/factsi/reports.html">http://www.fms.treas.gov/factsi/reports.html</a> to validate the agency's trading partner data entered in GFRS Module GF004 for the Closing Package line items in RC 07 and RC 08? If "no," provide an explanation.</p>		
<p>G. 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.</p>		

<b>Fiscal 2009 CFO Representations for Federal Intragovernmental Activity and Balances</b> <div style="border: 1px solid black; padding: 2px; display: inline-block;"><i>Mark in Green Areas Only</i></div>		
<b>Section II. Explanation of Closing Package Differences</b>		
Attach the completed and signed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> .		

**Budget Subfunction (BSF) Codes**

<b>Code</b>	<b>Name</b>
051	Department of Defense–Military
053	Atomic Energy Defense Activities
054	Defense-Related Activities
151	International Development and Humanitarian Assistance
152	International Security Assistance
153	Conduct of Foreign Affairs
154	Foreign Information and Exchange Activities
155	International Financial Programs
251	General Science and Basic Research
252	Space Flight, Research, and Supporting Activities
271	Energy Supply
272	Energy Conservation
274	Emergency Energy Preparedness
276	Energy Information, Policy, and Regulation
301	Water Resources
302	Conservation and Land Management
303	Recreational Resources
304	Pollution Control and Abatement
306	Other Natural Resources
351	Farm Income Stabilization
352	Agricultural Research and Services
371	Mortgage Credit
372	Postal Service
373	Deposit Insurance
376	Other Advancement of Commerce
401	Ground Transportation
402	Air Transportation
403	Water Transportation
407	Other Transportation
451	Community Development
452	Area and Regional Development
453	Disaster Relief and Insurance
501	Elementary, Secondary, and Vocational Education
502	Higher Education
503	Research and General Education Aids
504	Training and Employment
505	Other Labor Services
506	Social Services
551	Health Care Services
552	Health Research and Training
554	Consumer and Occupational Health and Safety
571	Medicare

### Budget Subfunction (BSF) Codes (cont'd)

Code	Name
601	General Retirement and Disability Insurance (Excluding Social Security)
602	Federal Employee Retirement and Disability
603	Unemployment Compensation
604	Housing Assistance
605	Food and Nutrition Assistance
609	Other Income Security
651	Social Security
701	Income Security for Veterans
702	Veterans' Education, Training, and Rehabilitation
703	Hospital and Medical Care for Veterans
704	Veterans' Housing
705	Other Veterans Benefits and Services
751	Federal Law Enforcement Activities
752	Federal Litigative and Judicial Activities
753	Federal Correctional Activities
754	Criminal Justice Assistance
801	Legislative Functions
802	Executive Direction and Management
803	Central Fiscal Operations
804	General Property and Records Management
805	Central Personnel Management
806	General Purpose Fiscal Assistance
808	Other General Government
809	Deductions for Offsetting Receipts
901	Interest on the Treasury Debt Securities (Gross)
902	Interest Received by On-Budget Trust Funds
903	Interest Received by Off-Budget Trust Funds
908	Other Interest
909	Other Investment Income
920	Allowances
951	Employer Share, Employee Retirement (On-Budget)
952	Employer Share, Employee Retirement (Off-Budget)
953	Rents and Royalties on the Outer Continental Shelf
954	Sale of Major Assets
959	Other Undistributed Offsetting Receipts

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

Beginning third quarter fiscal 2009, agencies are required to submit a proprietary ATB text file. This file must include all of the non-Federal as well as Federal accounts (see subsection 4706.30b).

In an effort to streamline FMS quarterly agency IRAS reporting, FMS has developed a standard bulk file format for submission. This format consists of a basic text file that agencies should submit (with a .txt file extension). The most common text editor for Windows users is Window Notepad. Submissions in this format are usually downloads from the agency's automated accounting systems. See Table 1, below for the specific fields required in the bulk file layout, and Figure 1, for an example of the IRAS bulk file submission.

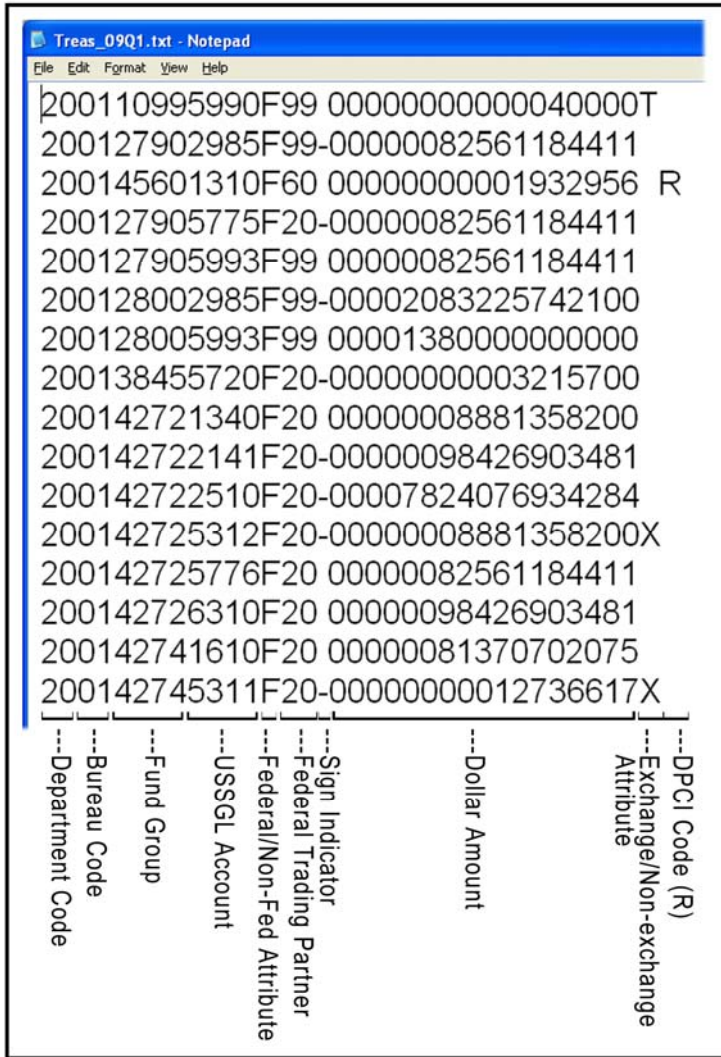
**Table 1: IRAS Bulk File Layout**

Field Name	Length	Begin Position No.	Type	Attributes	Description
Department Code	2	1	Text		The Treasury Department Code associated with the adjusted trial balance fund group and consistent with the MAF ATB Code
Bureau Code	2	3	Text		The Bureau Code associated with the adjusted trial balance 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 (space required if N/A)
Federal Trading Partner	2	14	Text		The Treasury Department Code of Federal Trading Partner. Note: Non-Federal records should have two spaces in this field
Sign Indicator	1	16	Text	"-" or space	The "-" (minus) symbol indicates a credit balance. Create a space for debit balances. Note: balances are reported without regard to the normal-balance concept.
Dollar Amount	17	17	Numeric		The leading zeroes required. Last two positions assumed decimal.
Exchange/Nonexchange Attribute	1	34	Text	X or T (where applicable)	The Exchange/Nonexchange Attribute (space required if N/A)
Duplicate Partner Code Identifier (DPCI)	1	35	Text	"R" (where applicable)	The attribute for certain reporting entities, which use duplicate 2-digit Department Codes.
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 FACTS I and FACTS II Reporting, on the USSGL Web site at [http://fms.treas.gov/ussgl/selection\\_page.html](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 file submission file for this field should report a blank space.

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.

**Figure 1: Sample Agency Text File for Upload into IRAS**



**Other Required Information to Accompany the Agency’s Submission**

The following information, discussed elsewhere in this document, must accompany the quarterly data file submission. This information is to be provided in the body of the e-mail accompanying the agency 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**

**Note:** Federal agencies use a variety of accounting systems and database applications. The following guidelines will assist agencies in developing the database structure. Unlike the previous FACTS I process, agencies will not upload bulk files via GOALS II or any other FMS on-line systems. Rather, the verifying agencies must use standard e-mail for sending the quarterly data files. The system administrator for the IRAS will subsequently upload each agency’s

individual data file.

- The data file can contain multiple departments, bureaus, and fund groups.
- The record file format is defined based on currently designated attributes. Additional attributes may be added at a future date.
- 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 Internet 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. FMS will return any exceptions via e-mail 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 (PBGC – Agency Code 1602)	16	<b>R</b>	Leave DPCI field blank for Department of Labor (16).
Smithsonian Institution (Agency Code 33)	33	<b>R</b>	Leave DPCI field blank for all other agency “33” entities, such as the JFK Performing Arts Center.
Farm Credit System Insurance Corporation (FCSIC) (Agency Code 7802)	78	<b>R</b>	Leave DPCI field blank for Farm Credit Administration (78).
Any other future reporting agency sharing a 2-digit agency code with a nonreporting agency	[2-digit partner code]	<b>R</b>	Leave DPCI field blank for the nonreporting agency.
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 2-digit agency codes).			

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### Fiscal 2009 USSGL Account Attributes Required for FACTS I Reporting

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1010	Fund Balance With Treasury	D					
1090	Fund Balance With Treasury Under a Continuing Resolution	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1351	Capitalized Loan Interest Receivable – Non Credit Reform	D	F	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances and Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies – Excess, Obsolete, and Unserviceable	D	N				

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1514	Operating Materials and Supplies Held for Repair	D	N				
1519	Operating Materials and Supplies – Allowance	C	N				
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory – Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory – Raw Materials	D	N				
1526	Inventory – Work-in-Process	D	N				
1527	Inventory – Finished Goods	D	N				
1529	Inventory – Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property – Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property – Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities – Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property – Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	Y	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	Y	Y			
1618	Market Adjustment – Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable – Not Otherwise Classified	C	Y	Y			
2141	Accrued Interest Payable – Debt	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Liabilities With Related Budgetary Obligations	C	Y	Y			
2191	Employee Health Care Liability Incurred but Not Reported	C	N				
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Liability for Advances and Prepayments	C	Y	Y			
2320	Other Deferred Revenue	C	N				
2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2511	Capitalized Loan Interest Payable – Non-Credit Reform	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Liability for Capital Transfers to the General Fund of the Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	C	F	Y			A
2990	Other Liabilities Without Related Budgetary Obligations	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations – Cumulative	C					
3101	Unexpended Appropriations – Appropriations Received	C					
3102	Unexpended Appropriations – Transfers-In	C	F	Y			
3103	Unexpended Appropriations – Transfers-Out	D	F	Y			
3106	Unexpended Appropriations – Adjustments	C					
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5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue – Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue – Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue – Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5313	Interest Revenue – Subsidy Amortization	C	N		X	Y	
5317	Contra Revenue for Interest Revenue – Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue – Investments	D	Y	Y	Y	Y	Y

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
5319	Contra Revenue for Interest Revenue – Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue – Financial Resources	C	N		T		Y
5609	Contra Revenue for Donations – Financial Resources	D	N		T		Y
5610	Donated Revenue – Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue – Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations – Prior-Period Adjustments Due to Corrections of Errors	C					
5709	Expended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources – Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources – Transfers-In	C	F	Y			
5760	Expenditure Financing Sources – Transfers-Out	D	F	Y			

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USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
5765	Nonexpenditure Financing Sources – Transfers-Out	D	F	Y			
5775	Nonbudgetary Financing Sources Transferred In	C	F	Y			
5776	Nonbudgetary Financing Sources Transferred Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5791	Adjustment to Financing Sources-Downward Reestimate or Negative Subsidy	D	F	Y			
5795	Seigniorage	C	N				
5800	Tax Revenue Collected – Not Otherwise Classified	C	Y	Y	T		Y
5801	Tax Revenue Collected - Individual	C	Y	Y	T		Y
5802	Tax Revenue Collected – Corporate	C	Y	Y	T		Y
5803	Tax Revenue Collected – Unemployment	C	Y	Y	T		Y
5804	Tax Revenue Collected – Excise	C	Y	Y	T		Y
5805	Tax Revenue Collected – Estate and Gift	C	Y	Y	T		Y
5806	Tax Revenue Collected – Customs	C	Y	Y	T		Y
5820	Tax Revenue Accrual Adjustment – Not Otherwise Classified	C	Y	Y	T		Y
5821	Tax Revenue Accrual Adjustment – Individual	C	Y	Y	T		Y
5822	Tax Revenue Accrual Adjustment – Corporate	C	Y	Y	T		Y
5823	Tax Revenue Accrual Adjustment – Unemployment	C	Y	Y	T		Y
5824	Tax Revenue Accrual Adjustment – Excise	C	Y	Y	T		Y
5825	Tax Revenue Accrual Adjustment – Estate and Gift	C	Y	Y	T		Y
5826	Tax Revenue Accrual Adjustment – Customs	C	Y	Y	T		Y
5830	Contra Revenue for Taxes – Not Otherwise Classified	D	Y	Y	T		Y
5831	Contra Revenue for Taxes – Individual	D	Y	Y	T		Y
5832	Contra Revenue for Taxes – Corporate	D	Y	Y	T		Y
5833	Contra Revenue for Taxes – Unemployment	D	Y	Y	T		Y

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USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
5834	Contra Revenue for Taxes – Excise	D	Y	Y	T		Y
5835	Contra Revenue for Taxes – Estate and Gift	D	Y	Y	T		Y
5836	Contra Revenue for Taxes – Customs	D	Y	Y	T		Y
5890	Tax Revenue Refunds – Not Otherwise Classified	D	Y	Y	T		Y
5891	Tax Revenue Refunds – Individual	D	Y	Y	T		Y
5892	Tax Revenue Refunds – Corporate	D	Y	Y	T		Y
5893	Tax Revenue Refunds – Unemployment	D	Y	Y	T		Y
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5896	Tax Revenue Refunds – Customs	D	Y	Y	T		Y
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5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others – Statement of Custodial Activity	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others – Statement of Custodial Activity	D	Y	Y	Y	Y	S
5993	Offset to Non-Entity Collections – Statement of Changes in Net Position	D	F	Y			A
5994	Offset to Non-Entity Accrued Collections-Statement of Changes in Net Position	D	F	Y			A
5997	Financing Sources Transferred In From Custodial Statement Collections	C	F	Y			A
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	D	F	Y			S
6100	Operating Expenses/Program Costs	D	Y	Y		Y	
6190	Contra Bad Debt Expense – Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	

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USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6340	Interest Expense Accrued on the Liability for Loan Guarantees	D	N			Y	
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6600	Applied Overhead	C	N			Y	
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6710	Depreciation, Amortization, and Depletion	D	N			Y	
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6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets – Other	C	N		Y	Y	
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7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Assets	C	Y	Y			
8802	Purchases of Property, Plant, and Equipment	D	Y	Y			
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