

**CONSOLIDATED BALANCE SHEETS**  
**As of September 30, 2002 and 2001**  
(Dollars in Thousands)

	<b>2002</b>	<b>Restated 2001</b>
<b>ASSETS</b>		
Intra-governmental		
Funds with U. S. Treasury (Notes 1-E and 2)	\$ 10,166,843	\$ 10,962,106
Investments (Notes 1-F and 3)	68,423,887	89,094,324
Interest receivable from investments	1,074,389	1,439,228
Accounts receivable (Notes 1-G and 4)	3,767,581	3,520,614
Total intra-governmental	83,432,700	105,016,272
Accounts receivable, net of allowance (Notes 1-G and 4)	825,008	759,691
Advances (Notes 1-H and 5)	516,672	179,567
Property, plant and equipment, net of depreciation (Notes 1-I and 6)	779,821	777,661
<b>Total assets</b>	<b>\$ 85,554,201</b>	<b>\$ 106,733,191</b>
<b>LIABILITIES AND NET POSITION</b>		
<b>Liabilities</b> (Note 1-K)		
Intra-governmental		
Accounts payable	\$ 25,490	\$ 37,837
Advances from U.S. Treasury (Notes 1-L and 8)	7,718,557	7,253,557
Other liabilities (Note 11)	131,735	107,423
Total intra-governmental	7,875,782	7,398,817
Accounts payable	451,256	330,324
Accrued leave (Note 1-M)	93,934	93,238
Accrued benefits (Notes 1-N and 9)	2,241,679	1,558,846
Future workers' compensation benefits (Notes 1-O and 10)	596,933	586,217
Energy employees occupational illness compensation benefits (Note 1-P)	2,810,022	3,200,000
Other liabilities (Note 11)	211,161	213,029
<b>Total liabilities</b>	<b>14,280,767</b>	<b>13,380,471</b>
<b>Net position</b> (Note 1-T)		
Unexpended appropriations	9,343,624	10,112,365
Cumulative results of operations	61,929,810	83,240,355
<b>Total net position</b>	<b>71,273,434</b>	<b>93,352,720</b>
<b>Total liabilities and net position</b>	<b>\$ 85,554,201</b>	<b>\$ 106,733,191</b>

The accompanying notes are an integral part of these statements.