



Treasury Financial Manual

Transmittal Letter No. 684

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 2012 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balance(s).

2. Rescission

This transmittal letter rescinds TFM Volume I, Bulletin No. 2011-08: Revisions to Treasury Financial Manual (TFM), Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the *Financial Report of the United States Government* (Transmittal Letter No. 663, dated June 16, 2011).

3. Page Changes

Remove

I TFM 2-4700 (T/L 663)

Insert

I TFM 2-4700

4. Effective Date

This transmittal letter is effective immediately.

5. 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 15, 2012

David A. Lebryk
Commissioner

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Summary of Changes

IMPORTANT NOTE: This summary of changes list is a synopsis of the TFM changes. It highlights the significant changes but be mindful it is not all inclusive. Please ensure that you read the TFM 2-4700 in its entirety to see all the changes for this fiscal year.

The following terms used in this document are described below:

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

<u>Section Item</u>	<u>Revision</u>	<u>Change</u>
TFM Chapter		
Chapter description	Paragraph added	Revised to include language pertaining to the exclusion of GTAS reporting from this publication.
Subsection 4705.15a	Text added	Text added as documentation of an existing requirement. Agencies must be available to respond to FMS’s inquiries after their data has been submitted.
Subsection 4705.20f	Formerly 4706.30a	The reporting requirements discussion on the general fund was moved from 4706.30a to 4705.20f. The language was also revised for clarity.
Subsection 4705.25	Text added	New requirement for verifying agencies with a yearend other than September 30, to provide a crosswalk.
Subsection 4705.55	Text added	Text added to provide clarification on instruction on how to submit agency’s legal representation letters.
Figure 3 and 4705.60	November 15, 2012 item number 7 December 3, 2012 and December 8, 2012	Updated submission requirement to include OMB and GAO

General revision throughout the chapter, inserted pointers on where to refer for additional information on a particular subject.

The FMS web URL for FACTS I has changed **from:** <http://www.fms.treas.gov/factsi>
to: <http://fmsq.treas.gov/closingpackage>

Appendix 1 Reclassified Financial Statements and Line Item Descriptions

Balance Sheet Change	Line 2.5 Deleted/Inactivated	No longer need Balance Sheet line 2.5, "Non-Tarp investment in AIG," nor the related note 21 in Appendix 3. The fiscal 2012 and fiscal 2011 information related to this asset should be entered in TFM Note 7, "Debt and Equity Securities (to be completed by Treasury only).
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Appendix 3 Financial Report (FR) Notes and Instructions

Note 04A	Other Notes Info Sections C and D	Sections deleted; new note 16 added in Appendix 4 pertaining to Components of Loans and Equity Investments.
Note 11	Other Notes Info Sections E and F	Revised to add new sections (E-Civilian Life Insurance and Accrued Benefits and F-Civilian Actuarial Life Insurance Liability) to be completed only by OPM
Note 14	Other Notes Info Sections A and B	Revised to add new sections (A-Other Related Information and B-Net Position/Equity)
Note 20	Line item tab	Renamed line 7 from Debt Loan and Equity Investment Program to Asset Guarantee Program
	Other Notes Info Section E and F	Deleted Section E (Components of TARP Net Direct Loans and Equity Investments-Current Year) and Section F (Components of TARP Net Direct Loans and Equity Investments-Prior Year)
Note 21	Deleted/Inactivated	Note is no longer required; see reason above under Balance Sheet change.
Note 30	Other Note Info	Revised Sections A – F to comparable years

Appendix 4 Other FR Data

Note 16	Other Note Info Sections A – F	Revised with new requirements for the Components of Loans and -Equity Investments
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Appendix 7 Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts

Category 29	Added three new USSGLs	Revised
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Treasury Financial Manual

Bulletin No. 2012-09

Volume I

Retention: August 31, 2013

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

Subject: Revised Reporting Dates for the *Financial Report of the United States Government* and Other Changes to TFM Volume I, Part 2, Chapter 4700, dated May 2012

1. Purpose

This Treasury Financial Manual (TFM) bulletin revises applicable reporting dates because of the extended publication date for the *Financial Report of the United States Government*. This bulletin also clarifies information for specific reporting requirements in TFM Volume I, Part 2, Chapter 4700: Agency Reporting Requirements for the *Financial Report of the United States Government*.

2. Changes to TFM Volume I, Part 2, Chapter 4700

Page 4, Section 4705, Closing Package Requirements—The submission date has been changed to November 16, 2012.

Page 6, Subsection 4705.15d, Federal Trading Partner Note—Language specific to deposit fund investments has been removed for clarification.

Page 9, Subsection 4705.20e, Reporting of Government Account Series (GAS) Investments With the Bureau of the Public Debt Purchased by Agencies Using Deposit Fund Monies—A lead-in sentence has been added for clarification of reporting by nonfiduciary deposit funds.

Page 11, Subsection 4705.40, CFO Closing Package Data Verification—The submission date has been changed to November 16, 2012, and a file format is recommended.

Page 12, Subsection 4705.50, Closing Package Schedule of Uncorrected Misstatements Process—A file format is recommended.

Page 12, Section 4705.55b, Other Required Information for Legal Representation Letter—The submission dates have been changed for verifying agencies to submit information about subsequent events that occurred after the effective date of their final legal representation letter through December 21, 2012, that resulted in a change of likelihood or an amount of loss. All agencies should send this information no later than December 26, 2012, by 6 p.m. eastern standard time.

Page 21, Figure 3, FR Reporting and Submission Dates—Changes have been made as follows:

- November 15, 2012—The Closing Package requirements have been revised.
- November 16, 2012—A new Closing Package submission date has been added.
- December 3, 2012—The date has been changed to December 26, 2012.

AND

- December 7, 2012—The date has been changed to January 8, 2013.

3. Effective Date

This bulletin is effective immediately.

4. Inquiries and Assistance

Direct inquiries relating to this bulletin or requests for assistance 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: August 29, 2012

David A. Lebryk
Commissioner

Part 2—Chapter 4700

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

This Treasury Financial Manual (TFM) chapter describes how agencies provide data for the *Financial Report of the United States Government* (FR) using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System I (FACTS I). It also includes the Financial Management Service's (FMS's) fiscal 2012 Closing Package methodology, the Federal Intragovernmental Transactions process, and requirements for electronically submitting preclosing adjusted trial-balances (ATBs).

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

Section 4701—Scope and Applicability

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

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

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

AND

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

The Chief Financial Officer (CFO) or CFO's designee of each verifying agency must prepare and submit the Closing Package data for fiscal 2012 and fiscal 2011 via GFRS at the department level and must verify its consistency with the comparative, audited consolidated, department-level financial statements. The Inspector General (IG) of each verifying agency must opine on the Closing Package data, entered by the CFO into GFRS, as to its consistency with the comparative, audited consolidated, department-level financial statements. Verifying agencies with a yearend other than September 30 are subject to alternate audit procedures as outlined in subsection 4705.45.

All agencies (verifying and non-verifying) must submit preclosing ATBs via the FACTS I Internet application on the Government On-Line Accounting Link

System (GOALS) II. Agencies must submit their ATBs at the Treasury appropriation/fund group level using proprietary U.S. Government Standard General Ledger (USSGL) accounts (see USSGL, Part 1, Fiscal 2012 Reporting). The ATB data from verifying agencies is used for research and analysis purposes during the compilation of the FR.

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

Reporting requirements in this chapter are grouped as follows:

- Section 4705 includes Closing Package requirements;
- Section 4706 includes intragovernmental requirements;

AND

- Section 4707 includes FACTS I requirements.

Section 4702—Authority

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

Even though these mandates are not applicable to the legislative and judicial branches of the Federal Government, Treasury strongly encourages these entities to submit ATBs, GFRS Notes, and Other FR Data, as defined in these reporting requirements.

Section 4703—Definition of Terms

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

Adjusted Trial-Balance (ATB)—This is a list of USSGL accounts with attributes and preclosing adjusted balances prepared at a specified date (yearend). Agencies submit ATBs by fund group and must include USSGL accounts listed in numeric order. The USSGL account balances should reflect preclosing adjusting entries. The total sum of the debit balances must equal the total sum of the credit balances in the ATB. Agencies must include the required attributes with the appropriate USSGL accounts (see USSGL Part 1, Fiscal 2012 Reporting).

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

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

Attribute—This is a modifier that further describes a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The following are attributes included in the USSGL Part 1, Fiscal 2012 Reporting:

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

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

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

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

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

also includes voluntary donations and other inflows of resources.

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

Budget Subfunction Code (BSF)—This code classifies budget resources by function and subfunction. It groups budget authority and outlays of budget and off-budget Federal entities in terms of the national needs being addressed. For a complete list of BSF codes, see the Office of Management and Budget (OMB) Web site at http://www.whitehouse.gov/sites/default/files/omb/budget/fy2012/assets/db_guide.pdf.

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

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

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

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

AND

- Money the Government has withheld awaiting distribution

based on a legal determination or an investigation.

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

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

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

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

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

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

Intradepartmental Balance—This USSGL account balance results from a

transaction between trading partners in the same department.

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

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

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

Nonverifying Agencies—Agencies not included in Figure 1.

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

Reasonably Possible Likelihood of Loss—This term implies that the chance of the future event or events occurring is more than remote but less than probable. If it is

reasonably possible that the agency will incur a loss, the agency must disclose the nature of the contingency and an estimate of the possible liability, an estimate of the range of the possible liability, or a statement that such an estimate cannot be made (see SFFAS Nos. 5 and 12).

Reciprocal Category (RC)—Is a set of Closing Package financial statement Federal line items that is used to perform eliminations at the Governmentwide level (see subsection 4705.35, and Appendices 6 and 7).

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

Remote Likelihood of Loss—This term implies that the chance of the future event or events occurring is slight. If only a remote chance of loss is possible, the agency need not record a liability nor provide a note disclosure (see SFFAS Nos. 5 and 12).

Selected Nonverifying Agency—A selected nonverifying agency must submit quarterly full-proprietary ATBs in text format (see Appendix 5 for a list of these agencies).

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

Suspense Accounts—Agencies use these accounts to temporarily hold collections and, in certain suspense accounts, 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.

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

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

Treasury Appropriation/Fund Group—This four-digit identifier corresponds to the Treasury account symbol found in the FAST Book. Agencies report most ATBs at the Treasury appropriation/fund group (for exceptions, see subsection 4707.20c). The Treasury appropriation/fund group combines all 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 the authoritative data collected in Treasury's central accounting system and presented in report format to resolve intragovernmental differences. This data includes appropriation warrants, nonexpenditure transfers, fund balance with the Treasury, and appropriations received, as adjusted.

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

Verifying Agencies—These agencies consist of the 24 major CFO Act

agencies and selected other agencies material to the FR. Agencies are deemed material to the FR if they report any Closing Package Statement line items or note disclosures that are greater than \$1 billion.

See Figure 1 for the list of verifying agencies.

Section 4704—FR Reporting and Submission Dates

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

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 and the Statement of Changes in Social Insurance Amounts are reported in GFRS Module GF006, FR Notes (see Figure 2 and refer to subsection 4705.20c for details).

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

- List Closing Package line item amounts identified as Federal (items to be eliminated in the Governmentwide consolidation) by trading partner and amount (see Appendix 6).
- Report FR Notes information that is based on the Reclassified Balance Sheet line items. Also, report other FR Notes information that is required to meet FASAB standards (see Appendix 3).
- Report Other FR Data information that is **not** based on the Reclassified Balance Sheet line items. Examples of Other FR Data include required supplemental information, stewardship information, and social insurance. Also, report Other FR Data information that is required to meet FASAB standards (see Appendix 4).
- Provide explanations for any data that has changed by the FMS established threshold or more between fiscal 2011 and fiscal 2012 as required by GFRS. Explanations must clearly present the reason or justification for the change in data.
- Provide FMS with an electronic copy of the draft financial statements if the statements are not available on OMB's MAX Federal Community Web site. Notify FMS of any additional updates to the financial statements as they are made available on OMB's MAX Web site.
- Contact FMS to determine the reporting procedures for any adjustments to the Closing Package data after November 16, 2012. See the contact list at <http://www.fms.treas.gov/closingpackage/contacts.html>.

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

Department of Agriculture Department of Commerce Department of Defense Department of Education Department of Energy Department of Health and Human Services Department of Homeland Security Department of Housing and Urban Development Department of the Interior Department of Justice Department of Labor Department of State	Department of Transportation Department of the Treasury Department of Veterans Affairs Agency for International Development Environmental Protection Agency Export-Import Bank of the United States Farm Credit System Insurance Corporation Federal Communications Commission Federal Deposit Insurance Corporation General Services Administration National Aeronautics and Space Administration	National Credit Union Administration National Science Foundation U.S. Postal Service Office of Personnel Management Pension Benefit Guaranty Corporation Railroad Retirement Board Securities and Exchange Commission Small Business Administration Smithsonian Institution Social Security Administration Tennessee Valley Authority U.S. Nuclear Regulatory Commission
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4705.10—GFRS System Access

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

Agencies can apply for a user ID and password by completing a GOALS II Enterprise System Access Request (ESAAS) form and faxing the completed ESAAS form to 202-874-6710. For more information, contact the FMS Service Desk by telephone at 202-874-4357 or by email to fms servicedesk@fms.treas.gov. Users may access the ESAAS form at <http://www.fms.treas.gov/goals>.

4705.15—GFRS Reportable Data

4705.15a—Preparation of Financial Statement Template

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

and Statement or Note on Custodial Activity, if applicable.

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

4705.15b—The Closing Package

Figure 2 depicts the Closing Package process. FMS uses the agencies' Closing Packages to prepare the FR.

CFOs of the verifying agencies and nonverifying agencies must submit all Closing Package data via the GFRS Internet application on GOALS II to FMS for fiscal 2012 reporting. In addition, CFOs and/or designees, of the verifying agencies and nonverifying agencies must respond in a timely manner to FMS's request for concurrence with planned changes to agency submitted Closing Package data. These requests are based on FMS's review of agencies' submitted data for compliance with this chapter and conformity with agencies' general purpose financial statements.

4705.15c—FR Notes

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

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

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

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

Figure 2: Closing Package Process

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

AND

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

4705.15d—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 and capital transfers reported in RC 11 and RC 12. Identifying the trading

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

Agencies must reclassify all General Fund activity (trading partner code 9900) to the appropriate Closing Package financial statement line within RC 29-non-reciprocating activities. Agencies must determine what the General Fund activity represents and should reclassify the activity to the appropriate Closing Package line within RC 29 (See Appendices 1, 6, and 7 for the appropriate reclassification of Closing Package financial statement lines). **Note:** This Closing Package requirement does not impact agencies' quarterly Intragovernmental Reporting and Analysis System (IRAS) submissions as the quarterly computation is based on USSGL crosswalks.

4705.15e—Other FR Data

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

4705.20—Reclassification of Verifying Agencies' Financial Statements

Verifying agencies must enter and reclassify their comparative, audited consolidated, department-level Balance Sheet, Statement of Net Cost/Income Statement, Statement of Changes in Net

Position, and Statement or Note on Custodial Activity (if applicable) to the formats in the three Closing Package financial statements presented in Appendix 1 (Reclassified Financial Statements and Line Item Descriptions). Appendix 1 describes the Closing Package financial statement line items. Appendix 2 includes examples of how to reclassify agency line items to the Closing Package format. For example, 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” line items 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 is entered as a negative. The normal balance attribute is used to determine the appropriate stored value of manually entered amounts.

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

4705.20a—Custodial Activity

SFFAS No. 7, paragraph 353, states:

Disposition of revenue to other entities: custodial transfers.— Revenue, primarily nonexchange revenue, may be collected by an entity acting on behalf of the General Fund or another entity within the

Government on whose behalf it was collected. The collecting entity accounts for the disposition of revenue as part of its custodial activity. These custodial transfers, by definition, do not affect the collecting entity’s net cost of operations or operating results, nor are they part of the reconciliation between its obligations and net cost of operations. (The receiving entity recognizes the revenue as nonexchange or exchange revenue depending on its nature, according to the applicable revenue standards.)

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

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

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

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

Any exchange revenue that is transferred to others, however, does not affect the collecting entity’s net position. Therefore, as required by

the standards for other financing sources, such exchange revenue is recognized as a transfer-out in calculating the entity’s operating results.

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

Verifying agencies that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements reclassify exchange revenue without associated costs (virtually no cost) and nonexchange revenue from the Statement or Note on Custodial Activity to the Closing Package line items on the Statement of Changes in Net Position. **From the Sources of Collections section** of the Custodial Statement or Note, 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 “Other Budgetary Financing Sources” and non-Federal lines to “Other taxes and receipts.”

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

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

4705.20b—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 shows 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 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 absolute separately.

4705.20c—Social Insurance

The Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts are required by SFFAS Nos. 17, 25, 26, 28, and 37 to be presented as a basic financial statement. Agencies provide the Statement of Social Insurance and the Statement of Changes in Social Insurance Amounts data in GFRS Module GF006, FR Notes. The information related

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

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

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

Most of the social insurance information pertaining to Social Security and Medicare can be obtained from SSA (the 2012 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds) and from HHS (the 2012 Annual Report of the Boards of the Trustees of the Federal Hospital Insurance

and the Federal Supplementary Medical Insurance Trust Funds). SSA, HHS, RRB, and DOL are required to report the draft data of Social Insurance in the GFRS Closing Package (see Figure 3 for due dates).

4705.20d—Fiduciary Activities

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

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

item in the Reclassified Balance Sheet, in the GFRS Module GF003.

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

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

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

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

- Reclassify the deposit fund investments in GAS to the Closing Package Federal line titled, “Federal Investments,” and identify the amount in the Federal Trading Partner Note (Module GF004) using trading partner code “9900.”
- Reclassify the liability with the public related to GAS investments by deposit funds to the Closing Package Federal line titled, “Other liabilities (without reciprocals),” and identify the amount in the Federal Trading

Partner Note (Module GF004) using trading partner code “9900.”

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

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

4705.20f—Department Code Reporting for General Fund Activities

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

subsection 4707.20c in this TFM chapter. Some examples of activities that have “99” as a trading partner are:

- Offsets to collections collected or accrued in the General Fund receipt accounts— USSGL accounts applicable to this activity include but are not limited to USSGL accounts 2980F, 2985F, 5990F, 5991F, 5993F, and 5994F.
- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.
- Rescissions that are permanently canceled by law. (For trust and special fund transactions, treat similar to capital transfer transactions, RC 11 and RC 12. (Refer to the discussion on capital transfer in subsection 4705.65.)
- Other activities associated with the General Fund —USSGL accounts applicable to this activity include but are not limited to tax related accounts and USSGL accounts, 1921F, 5997F, etc.

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

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, and buy/sell activity, should use department code “20.” Agencies should contact the Director, Financial Reports Division, via email at financial.reports@fms.treas.gov, if they are unsure about the applicability of department code “99” to particular transactions.

4705.25—Special Basis of Accounting

Verifying agencies under SFFAS No. 34, The Hierarchy of Generally Accepted Accounting Principles, that use accounting standards other than FASAB standards (for example, Financial Accounting Standards Board), as the basis for their audited financial statement data, or that do not have a fiscal yearend of September 30, are collectively referred to as converting agencies in GFRS. Converting agencies must perform an additional step in GFRS before reclassifying their financial statement line items to the Closing Package line items. They must convert their latest set of audited financial statements to a 12-month set of financial statements using the FASAB standards and a September 30 ending date. Converting agencies reclassify the converted data to the Closing Package line items instead of the data from their latest audited financial statements. They must subject all of the above-mentioned adjustments to their Closing Packages to the audit coverage described in subsection 4705.45.

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

- (1) Verifying agencies with comparative, audited financial statements not based on FASAB standards:
 - Federal Deposit Insurance Corporation;
 - National Credit Union Administration;
 - Pension Benefit Guaranty Corporation;

- Smithsonian Institution;
- Tennessee Valley Authority;
- U.S. Postal Service;

AND

- Farm Credit System Insurance Corporation.

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

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

AND

- National Credit Union Administration.

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

4705.30—Parent/Child Reporting

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

use the Federal trading partner department code of the child’s parent agency when reporting their balances and transactions with the child in GFRS.

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

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

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

4705.35—Reciprocal Categories

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

reciprocal line items currently exist. **Note:** General Fund activities must be reclassified to an FR line (refer to Appendix 1 for appropriate reclassification) with a reciprocal category 29 designation for identifying General Fund activity at the Governmentwide level. The reciprocal categories crosswalk to the Closing Package reclassified financial statement line items on the 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—CFO Closing Package Data Verification

Verifying agency CFOs must certify the accuracy of the data in the Closing Package for the IG to opine no later than November 16, 2012, by 6 p.m., eastern standard time (EST). The file should be submitted in Excel format, or in a format required by each agency's IG.

4705.45—Audit Requirements for the Closing Package

An audit opinion is required for the special purpose/Closing Package financial statements, for fiscal 2012 and 2011, based on agency-entered data in GFRS through the Closing Package. This includes the Federal Trading Partner Note. The IG provides the audit opinion and its text of the audit opinion, regardless of whether the IG or an independent public accountant (IPA) conducted the audit. For guidance, refer to OMB Bulletin No. 07-04, as amended and as it relates to special-purpose financial statements (Closing Package). Verifying agencies with a yearend other than September 30 are subject to all requirements of this TFM chapter. However, they are limited to audit assurance on material line items and note disclosures to which the verifying agencies contribute. For additional guidance, refer to the audit of the 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's 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 in the Closing Package, which is not subject to audit coverage, to assure consistency with the applicable data.

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

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

AND

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

Each IG must package a copy of the aforementioned documents in addition to the Closing Package auditors' report and

must email them in Portable Document Format (PDF) to GAO, FMS, and OMB (see Figure 3 for due dates).

4705.50—Closing Package Schedule of Uncorrected Misstatements Process

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

- The effect of the current year's uncorrected misstatements and the carry-forward effect of the prior year's uncorrected misstatements.
- USSGL account number and account description.
- Federal (F) or non-Federal (N) account indicator for each USSGL account affected.
- A reference to an adjustment number or documentation reference.
- An indication as to whether or not management has agreed to record the adjustment in its financial statements.
- A statement as to whether the uncorrected misstatement is 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 also should be provided. If there are no such uncorrected misstatements, a representation to this effect should be included in the management representation letter. Refer to the Financial Audit Manual (FAM), Section 595, for a sample schedule of uncorrected misstatements and adjusting entries. All responses should be submitted in Excel format.

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

4705.55—Legal Representation Letter Process

4705.55a—Legal Letter Reporting Requirements

Verifying agency IGs must submit an interim and final legal representation letter prepared by the agency General Counsel summarizing and evaluating legal actions against the agency. Agency IGs must submit the interim and final legal representation letters and management schedules to FMS, DOJ, and GAO. Legal representation letter files sent by email must be PDF files (zipped files are not accepted). **Management Schedules must be in Excel format only (PDF files are not accepted).** The agency's legal representation letter must contain a schedule prepared by

management that summarizes the content of the legal representation letter as disclosed in the agency's financial statements. They must categorize cases, including cases to be paid from the Judgment Fund, in the table as either having a probable, reasonably possible, or a remote chance of a negative outcome for the agency consistent with American Bar Association guidance (see Figure 3 for due dates). Agencies must recognize a contingent liability on their financial statements or must disclose it in the financial statement notes if it meets the contingent liability criteria as defined in SFFAS No. 5. For guidance, refer to OMB Bulletin No. 07-04, as amended, as it relates to legal representation letters.

4705.55b—Other Required Information for Legal Representation Letters

Verifying agency IGs also must provide GAO, DOJ, and FMS information about subsequent events that occurred after the effective date of their final legal representation letter through December 21, 2012, that resulted in a change of likelihood or an amount of loss. All agencies should send this information via email to GAO, DOJ, and FMS no later than December 26, 2012, by 6 p.m. EST (see Figure 3 for due dates).

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

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

Verifying agency CFOs also must provide FMS information regarding any subsequent changes, or no changes, to their management representation letters and published financial statements (see Figure 3 for due dates). Send this information via email to FMS, OMB, and

GAO. The email should indicate if there are no changes, and/or any changes to the management representation letters and the financial statements due to subsequent events. Subsequent event information is based on the agency's materiality threshold. Do not include legal contingencies or items submitted in GFRS, Note 1.

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

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

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

The following monthly UCAD reports for RC 07, Appropriation of Unavailable Trust or Special Fund Receipts; RC 08, Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources; RC 11, Nonexpenditure Transfers of Financing Sources – Capital Transfers; RC 29, Appropriations Received as Adjusted; and RC 29, Fund Balance With Treasury, data are available on the FMS Web site at <http://www.fms.treas.gov/closingpackage/reports.html> on the eighth workday of every month:

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

AND

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

The UCAD data reports for the period ending September 30 will be available to the agencies on October 11, 2012. The yearend report with backdated adjustments made between October 1 and 16 will be available to the agencies on October 18, 2012.

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

- *Intragovernmental Closing Package Activity Detail Report;*
- *Intragovernmental Closing Package Activity Summary Report;*
- *Intragovernmental Closing Package Reciprocal Category Detail Report;*
- *Intragovernmental Closing Package Reciprocal Category Summary Report;*
- *Material Differences Report (Part I of III).* This report displays differences equal to or greater than \$250 million;
- *Material Differences Report Part IIA- UCAD vs IRAS – Reciprocal Categories 7, 8, 11, FBWT and Appropriations Received;*
- *Confirmation of Intragovernmental Activity (Part IIB) – Undefined Partners “00” and “99” General Fund.* This report displays amounts reported equal to or greater than \$10 million by reciprocal category.

AND

- *Confirmation of Intragovernmental Activity (Part IIB) – Non-Reporting Agencies.* This data is informational and requires an explanation if it is equal or greater than \$250 million.

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

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

4705.70—Yearend CFO Procedures for Intragovernmental Transactions/Balances

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

- Provide responses to the representations outlined in the detailed “CFO Representation” instructions for each 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 provides the CFO Representations form for Federal Intragovernmental Transactions and Balances (see Appendix 8). FMS posts this form on the FMS 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), Section II (Explanation of Closing Package Differences), and Section III (Additional Explanations) must be completed in their entirety.

4705.70a—Detailed CFO Representation Instructions

Verifying agencies must provide responses to the following intragovernmental items.

4705.70b—Section I: General Intragovernmental Reporting Results

- Is consistency maintained between the agency intragovernmental reporting entered in GFRS Module GF004 Trading Partner Note (by line item and trading partner) and the agency source documents? If “no,” provide an explanation. (Refer to the *Intragovernmental Closing Package Line Item Reports* and the *Trading Partner Identification Reports* from GFRS Module GF004). Agency source documents include manual and electronic records, original documents, and accounting records generated by the agency’s official accounting system.
- Identify policies and procedures that pertain to the agency’s ability to record, process, summarize, and report intragovernmental activity and balances by trading partner. Describe the accounting treatment and policies and procedures used for buy/sell,

fiduciary, and transfer intra-governmental transactions.

- Review and explain the agency's activity reported with trading partner "9999." Indicate the dollar amount or percentage of this activity that relates to business conducted with highly classified agencies, the U.S. Senate, or the House of Representatives. Also, explain any activity that is unknown because the agency is unable to identify its trading partners and/or amounts.
- Explain activity reported with trading partner "9900."
- Review and explain material differences involving both agencies reporting "Confirmed." The reporting agency and its trading partner should not both have confirmed reporting where a difference exists. Refer to subsection 4706.30e for further details.
- Did the agency use the UCAD reports available on the FMS Web site at <http://www.fms.treas.gov/closingpackage/reports.html> to validate the agency's trading partner data entered in GFRS Module GF004 for the Closing Package line items in RC 07, RC 08, and RC 11; as well as Fund Balance With Treasury-RC 29; and Appropriations Received as Adjusted-RC 29? If "no," provide an explanation why the UCAD online reports were not used.
- 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.

4705.70c—Section II: Explanation of Closing Package Differences

Explain the differences indicated on the *Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report*, Part I, in terms of the following categories:

- (1) Confirmed Reporting;
 - (2) Accounting Methodology/Policy 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 Certification Report*, Part II, on the Additional Explanations form (Part III), which is provided on the FMS Web site. (Refer to subsection 4706.30d for further detail regarding special items and differences that are included in Part IIA and Part IIB.)

4705.70d—Section III: Additional Explanations

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

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

Section 4706—Intragovernmental Requirements

4706.10—Intragovernmental Transactions/Balances Reconciliation Requirements Authority

The intragovernmental transactions reconciliation requirements also are stated in the following:

- OMB Circular No. A-136 (see the OMB Web site at <http://www.whitehouse.gov/omb/>);

AND

- *Intragovernmental Business Rules* (see Appendix 10).

4706.15—Federal Intragovernmental Transactions Accounting Scenarios

The *Intragovernmental Transactions Accounting Policy Guide* (APG) has been discontinued. Agencies are directed to refer to the USSGL Web site for scenarios for selected Federal intragovernmental activities at http://www.fms.treas.gov/ussgl/approved_scenarios/index.html.

4706.20—Intragovernmental Fiduciary Confirmation System (IFCS)

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

Agencies are required to use the IFCS to confirm and reconcile fiduciary transactions with their trading partners. Agencies should investigate and record adjustments for any discrepancies between their intragovernmental account balances and the reciprocal account balances of their trading partner(s). Discrepancies due to

errors should be corrected prior to the preparation of financial statements and the Closing Package submission to FMS (see Figure 3 for due dates).

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

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

4706.20a—IFCS Reporting Reconciliation Requirements

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

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

4706.20b—IFCS System Access

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

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

4706.25—Nonfiduciary Transactions

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

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

4706.25a—Related to Capitalized Purchases

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

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

AND

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

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

The above memorandum accounts are not crosswalked to the Closing Package; these amounts are reclassified as fixed assets on the reclassified Balance Sheet. The memorandum accounts are only supplemental USSGL accounts that are used for reconciling purposes.

4706.30—Quarterly Intragovernmental Transactions Reconciliation Process

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

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

4706.30a—Agency Quarterly Submission

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

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

The text file format must contain the following elements:

- Department code (two digit)—Treasury department code associated with the ATB fund group and consistent with the MAF ATB code (Appendix 5).
- Bureau code (two digit)—Bureau code associated with the ATB fund group and consistent with the MAF ATB code. Use “00” if the agency does not have any subdivisions.
- Fund group (four digit)—MAF fund group.
- USSGL account (four digit)—USSGL account number.

- Federal/Non-Federal Attribute—F/N indicator.
- Federal trading partner (Federal) (two digits)—Treasury department code of the Federal trading partner.
- Sign indicator—The “-” (minus) symbol indicates a credit balance. Leave the field blank for debit balances, without regard to the normal-balance concept.
- Dollar amount—Leading zeroes are required. The last two positions represent amounts after the decimal point.
- Exchange/nonexchange attribute—X/T indicator.
- Custodial/noncustodial attribute—S/A indicator.
- Duplicate Partner Code Identifier (DPCI)—The attribute for certain reporting entities that use duplicate two-digit department codes.

All agencies should send their completed trial balances including the number of record counts via email to their FMS contact person and to financial.reports@fms.treas.gov. See Appendix 9 for the data file format.

Any errors must be corrected within 1 business day.

4706.30b—Agency Submission – Parent/Child Reporting

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

activity with the account “AA BB 1234” use the “BB” trading partner code, in which “BB” represents the parent’s two-digit trading partner code.

For the three exceptions listed in subsection 4705.30, the child agency must report and code activity and balances between the parent and the child with the child’s two-digit trading partner code on its file submission to properly eliminate parent/child activity and balances. Agencies having activity with the child, for the three exceptions, must use the child’s two-digit trading partner code in the file to report their balances and transactions with the child. For example, agencies having activity with the account “AA BB 1234” use the “AA” trading partner code, in which “AA” represents the child’s two-digit trading partner code.

4706.30c—FMS Intragovernmental Activity Reports

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

- *Intragovernmental Activity Detail Report by Trading Partner.*
- *Intragovernmental Activity Summary Report by Trading Partner.*
- *Intragovernmental Reciprocal Category Summary Report.*

- *Intragovernmental Reciprocal Category Detail Report.*
- *Fiduciary Quarterly Data vs. IFCS Agency Benefits Report.*
- *Fiduciary Quarterly Data vs. IFCS Comparison Report.*
- *Material Differences Report (Part I of III).* This report displays differences equal to or greater than \$250 million.
- *Material Differences Part IIA – UCAD vs IRAS – Reciprocal Categories 7, 8, 11, FBWT and Appropriations Received.*
- *Confirmation of Intra-governmental Activity (Part IIB) – Undefined partners “00” and “99” General Fund.* This report displays amounts reported equal to or greater than \$10 million by reciprocal category.

AND

- *Confirmation of Intra-governmental Activity (Part IIB)– Non-Reporting Agencies (non-reporting agencies that do not submit transaction data files for IRAS processing).* This data is informational and requires an explanation if it is equal to or greater than \$250 million.

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

The IRAS versus UCAD reports show agencies their balances reported in their quarterly submissions compared to the data reported in Treasury’s central accounting system. Agencies should use these reports as a tool to explain their differences in RC 07, RC 08, and RC 11; Appropriations Received as Adjusted-RC 29; and Fund Balance With Treasury-RC 29 on the *Intragovernmental Material Differences/Status of Disposition Certification Report*, Part II, with the

data they reported into Treasury’s central accounting system.

4706.30d—Agency Quarterly Status of Disposition Certification

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

The *Intragovernmental Material Differences/Status of Disposition Certification Report*, Part I, allows agencies to identify differences with trading partners, excluding “99” and “00,” by reciprocal categories (excluding RC 07, 08, 11, 25, and 29) that are greater than or equal to a materiality level that is determined by Treasury. Part II identifies reported amounts by reciprocal category with trading partners “00” and “99,” and material differences between the trial-balance amounts and the UCAD amounts for RC 07, RC 08, and RC 11; Appropriations Received as Adjusted-RC 29; and Fund Balance With Treasury-RC 29. Agencies must identify the material balances in Parts I and II in Part III, the “Additional Explanations” form. The assurance level is systematically established using four functions for fiscal 2012:

- Obtaining a sufficient explanation to resolve the out-of-balance and condition coverage for GAO assurance;
- Obtaining assurance that agencies are performing quarterly intra-

governmental reconciliation in accordance with OMB Circular No. A-136, revised;

- Ensuring agencies are mutually completing the *Intragovernmental Material Differences/Status of Disposition Certification Report* for the same trading partner/reciprocal category material difference instances;

AND

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

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

Note: Verifying agencies that have recurring differences with a trading partner continue to receive an *Intra-governmental Material Differences/Status of Disposition Certification Report* that must be explained and certified.

4706.30e—Detailed Quarterly Status of Disposition Certification Instructions

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

- (1) Confirmed Reporting;

- (2) Accounting Methodology/Policy Difference;
 - (3) Accounting/Reporting Error;
 - (4) Timing Difference – CY;
 - (5) Unknown;
- AND
- (6) Timing Difference – PY.

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

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

- 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; and the agency has confirmed that the policy and guidance related to transactions and balances have been followed. 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 to clear any difference. Both agencies should not have confirmed reporting where a difference exists. Agencies must work together to determine which agency (or perhaps both) needs to change its explanation from confirmed reporting to the more appropriate explanation categorization (accounting methodology/policy, timing, accounting error, etc.) to clarify the cause of the difference. Agencies should provide a detailed explanation on the “Additional

Explanations” form, provided on the Web site at <http://www.fms.treas.gov/closingpackage/reports.html>, to support the confirmation of reporting. **When the confirmed reporting column is selected, there should be no other column marked.**

- Accounting methodology/policy 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, trading partner, or amount. The total of these amounts **must** be identified and explained. If the agency is in error, then provide the adjustment amount as well as the corrective action (journal entry, etc.) to be taken and when this error will be corrected.
- 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 must provide corrective actions to FMS.

Agencies must provide detailed explanations on the “Additional Explanations” form (Part III), available on the Web site at <http://www.fms.treas.gov/closingpackage/reports.html>, so that FMS can better understand the reasons for the differences.

Each verifying agency and selected nonverifying agencies generate a *Comparative Status of Disposition Report*, (via the Discoverer application). This report compares amounts and explanations of material differences reported between each reporting agency and its trading partner. FMS makes this report available to agencies quarterly.

CFOs 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 partner to obtain resolution of the disputed differences. All material differences must be resolved by the next reporting period.

Section 4707—FACTS I Requirements

4707.10—Collection of ATB Data

FMS continues 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 completing a GOALS II ESAAS form and faxing it to 202-874-6170. For more information, contact the FMS Service Desk by telephone at 202-874-4357 or by email to fms servicedesk@fms.treas.gov.

4707.20—FACTS I Reportable Data

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

4707.20a—Master Appropriation File (MAF)

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 must submit changes to the MAF data through the FACTS I Internet application. Agencies must review and update individual components of the MAF electronically. After agencies review, update, and submit the MAF, FMS reviews and approves the MAF.

4707.20b—Adjusted Trial Balance

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

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

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

Verifying and nonverifying agencies must use the same USSGL data on the ATBs that they use to prepare the fiscal 2012 audited agency consolidated financial statements due to OMB. Agencies also must use the following required attributes:

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

- “X” or “T” to identify a USSGL account balance as exchange (X) or nonexchange (T) revenue.

More than one attribute may be valid for a USSGL account. See USSGL Part 1, Fiscal 2012 Reporting, for a list of the USSGL accounts with their valid attributes.

Nonverifying agencies that use deposit fund monies to invest in GAS investments, and, if the BPD records these GAS securities as public, must identify these investments with trading partner “99” instead of “20.”

4707.20c—Special Accounts

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

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

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

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

Agencies must determine whether the collections made under the 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 5000 to 5999 (5000s) or 8000 to 8999 (8000s) represent receipts of the collecting agency. Agencies that deposit receipts into these fund symbols must submit ATBs and should ensure the receipts revenue appear on their financial statements. However, these receipts do not constitute budget authority until subsequent legislation appropriates the receipts.

Reporting Instructions for General Fund Receipt Accounts

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

4707.20d—Treasury Managed Trust Fund Accounts

BPD’s Trust Fund Management Branch provides 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.

BPD uses USSGL accounts from the USSGL Part 1, Fiscal 2012 Reporting, with the proper attributes. The lead program agencies identified in Figure 4 must include the Treasury managed trust fund data in their ATBs. Direct any questions regarding the ATB data received from BPD to Matthew Hansell at 304-480-5120.

4707.20e—Parent/Child Reporting

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

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/closingpackage>.

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

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

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

Figure 3: FR Reporting and Submission Dates

July 9, 2012	IFCS window opens for the third quarter.
July 30, 2012	IFCS window closes for the third quarter.
July 30, 2012	Third-quarter 2012 agency IRAS data file due to FMS.
August 6, 2012	Agencies generate third-quarter IRAS report using the Discoverer application in GFRS.
August 13, 2012	Verifying agency CFOs must submit an explanation of the reporting on the Status of Disposition Certification form for the third quarter.
August 17, 2012	FMS makes the <i>Comparative Status of Disposition Report</i> available to the agencies by this date, for the third quarter.
August 23, 2012	FACTS I MAF window opens.
August 27, 2012*	Verifying agency IGs must submit interim legal representation letters and management schedules to FMS, DOJ, and GAO.
September 6, 2012	For verifying and nonverifying agencies, the window opens for Closing Package data submission in GFRS for Modules GF001 to GF008, as applicable.
September 14, 2012	Agencies' FACTS I MAF submissions due.
September 20, 2012	SSA, HHS, and RRB report the draft Social Insurance data in the GFRS Closing Package.
September 26, 2012	After the agencies review, update, and submit the MAF, FMS reviews and approves the MAF by this date.
September 28, 2012	Window opens for FACTS I ATB submissions.
October 9, 2012	IFCS window opens for fourth quarter 2012.
October 22, 2012*	IFCS window closes for fourth quarter 2012 (final).
October 22, 2012*	Fourth-quarter 2012 agency IRAS data file due to FMS.
October 26, 2012	DOL reports the draft Social Insurance data for Black Lung and Unemployment Insurance in GFRS Closing Package.
October 26, 2012	Lead program agencies receive an ATB for the trust fund activity located at BPD. (Refer to subsection 4707.20d.)
October 29, 2012	Agencies generate fourth-quarter IRAS report using the Discoverer application in GFRS.
November 15, 2012*	<ol style="list-style-type: none"> 1. GFRS window for Closing Package submissions closes for verifying agencies. 2. Agencies must get updates from FMS about any adjustments made on reporting procedures for the Closing Package data after this date. 3. CFO and IGs must ensure that they collaborate on the Closing Package submission.
November 16, 2012*	<ol style="list-style-type: none"> 1. GFRS Notes and other FR data submissions are due for nonverifying agencies by 6 p.m. eastern standard time (EST). 2. Window closes for FACTS I ATB submissions to FMS for nonverifying agencies by 6 p.m. EST. 3. IG opinion on the Closing Package for verifying agencies, including the Trading Partner Note, is due by 6 p.m. EST. 4. IG must submit copies of documents listed under subsection 4705.45 and the Closing Package auditors' report to GAO, FMS, and OMB by 6 p.m. EST. 5. Verifying agency IGs must submit the final legal representation letters and management schedules to FMS, DOJ, and GAO by 6 p.m. EST. 6. Verifying agencies must submit a Closing Package Schedule of Uncorrected Misstatements (SUM) including the management representation letter via email to FMS, OMB, and GAO.
November 19, 2012	Verifying agencies generate intragovernmental reports based on the Closing Package data using the Discoverer application in GFRS.
November 21, 2012*	Agency CFOs' submit their <i>Representations for Federal Intragovernmental Activity and Balances</i> (Sections I, II, III, and required documentation) to FMS and GAO.
November 26, 2012	Verifying agencies generate the <i>Intragovernmental Comparative Closing Package Explanations of Differences Report</i> for fiscal 2012 via the Discoverer application in GFRS and distribute the report to the CFOs and IGs.
November 30, 2012	FACTS I ATB submission window closes for verifying agencies by 6 p.m. EST.
December 26, 2012	Verifying agency IGs must provide FMS information about subsequent events that occurred after the effective date of their final legal representation letters through December 21, 2012, that resulted in a change of likelihood or an amount of loss. Send this information via email to FMS, OMB, and GAO no later than December 26, 2012, by 6 p.m. EST.
January 8, 2013	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 January 7, 2013. Send this information via email to FMS, OMB, and GAO no later than January 8, 2013, by 6 p.m. EST.

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

Figure 4: Treasury Managed Trust Funds

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

CONTACTS

Direct inquiries and deliver documents required by this chapter to:

Karin Dasuki
Director, Financial Reports Division
Governmentwide Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway, Room 509B
Hyattsville, MD 20782
Telephone: 202-874-8058
Fax: 202-874-9907
Email: financial.reports@fms.treas.gov

Also, deliver documents required by this chapter to:

Dawn Simpson
Government Accountability Office
441 G Street, NW., Room 5T16
Washington, DC 20548
Telephone: 202-512-9473
Email: uscfs@gao.gov

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

Appendices Listing

Appendix No.	Title
1	Reclassified Financial Statements and Line Item Descriptions
2	Sample Agency A Reclassification Entry Summary
3	Financial Report (FR) Notes and Instructions
4	Other Financial Report (FR) Notes Data and Instructions
5	Agency/Federal Trading Partner Department Codes for Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial Balance System I (FACTS I)
6	Reciprocal Categories Crosswalk to Financial Statements
7	Federal Intragovernmental Transactions Categories of Reciprocal U.S. Standard General Ledger Proprietary Accounts
8	Fiscal 2012 CFO Representations for Federal Intragovernmental Activity and Balances
9	Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission - Description and Formats
10	Intragovernmental Business Rules

Reclassified Balance Sheet as of September 30, 2012, and 2011

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Assets:		
2. Non-Federal		
2.1. Cash and other monetary assets	X	X
2.2. Accounts and taxes receivable	X	X
2.3. Loans receivable and mortgage backed securities	X	X
2.4. TARP direct loans and equity investments (for use by Treasury only)	X	X
2.5. Non-TARP Investments in AIG (for use by Treasury only) Line made inactive in fiscal year 2012.		
2.6. Inventory and related property	X	X
2.7. Property, plant, and equipment	X	X
2.8. Debt and equity securities	X	X
2.9. Investments in Government Sponsored Enterprises	X	X
2.10. Derivative assets	X	X
2.11. Other assets	<u>X</u>	<u>X</u>
2.12. Total non-Federal assets	X	X
3. Federal		
3.1. Fund balance with Treasury (RC 29)	X	X
3.2. Federal investments (RC 01)	X	X
3.3. Accounts receivable (RC 22)	X	X
3.4. Accounts receivable, capital transfers (RC 12)	X	X
3.5. Interest receivable (RC 02)	X	X
3.6. Loans receivable (RC 17)	X	X
3.7. Transfers receivable (RC 27)	X	X
3.8. Benefit program contributions receivable (RC 21)	X	X
3.9. Advances to others and prepayments (RC 23)	X	X
3.10. Other assets (without reciprocals) (RC 29)	<u>X</u>	<u>X</u>
3.11. Total Federal assets	X	X
4. Total Assets	<u><u>X</u></u>	<u><u>X</u></u>
5. Liabilities:		
6. Non-Federal		
6.1. Accounts payable	X	X
6.2. Federal debt securities held by the public	X	X
6.3. Federal employee and veterans benefits payable	X	X
6.4. Environmental and disposal liabilities	X	X
6.5. Benefits due and payable	X	X
6.6. Loan guarantee liabilities	X	X
6.7. Liabilities to Government Sponsored Enterprises (for use by Treasury only)	X	X
6.8. Insurance and guarantee program liabilities	X	X
6.9. Derivative liabilities	<u>X</u>	<u>X</u>
6.10. Other liabilities	<u>X</u>	<u>X</u>
6.11. Total non-Federal liabilities	X	X
7. Federal		
7.1. Accounts payable (RC 22)	X	X
7.2. Accounts payable, capital transfers (RC 12)	X	X
7.3. Federal debt (RC 01)	X	X
7.4. Interest payable (RC 02)	X	X
7.5. Loans payable (RC 17)	X	X
7.6. Transfers payable (RC 27)	X	X
7.7. Benefit program contributions payable (RC 21)	X	X
7.8. Advances from others and deferred credits (RC 23)	X	X
7.9. Liability to the General Fund for custodial and other non-entity assets (RC 29)	X	X

7.10. Other liabilities (without reciprocals) (RC 29)	<u>X</u>	<u>X</u>
7.11. Total Federal liabilities	X	X
8. Total Liabilities	<u>X</u>	<u>X</u>
9. Net Position:		
9.1 Net position – non-earmarked funds	X	X
9.2 Net position – earmarked funds	X	X
10. Total Net Position	X	X
11. Total Liabilities and Net Position	X	X

Reclassified Financial Statement Line Item Descriptions

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

Balance Sheet:

1. Assets - Title

2. Non-Federal - Title

2.1 Cash and Other Monetary Assets

The line item, cash and other monetary assets, is the sum of:

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

2.2 Accounts and Taxes Receivable

The line item, accounts and taxes receivable, consists of:

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

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

2.3 Loans Receivable and Mortgage Backed Securities

The line item, loans receivable and mortgage backed securities, consists of:

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

2.4 TARP Direct Loans and Equity Investments (for use by Treasury only)

The line item, Troubled Asset Relief Program direct loans and equity investments, represents the purchase and guarantee of mortgages, mortgage related securities, and other troubled assets held by financial institutions, which consist of:

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

~~2.5 Non-TARP Investments in AIG (for use by Treasury only)~~ Line made inactive in fiscal year 2012.

2.6 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 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.

2.7 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.

2.8 Debt and Equity Securities

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

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

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

2.9 Investments in Government Sponsored Enterprises

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

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

2.10 Derivative Assets

The line item, derivative assets, is the sum of all derivative assets, designated as hedging instruments and those that are not designated as hedging instruments in accordance with Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) Topic 815 – Derivatives and Hedging.

2.11 Other Assets

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

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

2.12 Total Non-Federal Assets

This line is calculated. Equals sum of lines 2.1 through 2.11.

3. Federal - Title

3.1 Fund Balance With Treasury – Corresponds to RC 29

The line item, fund balance with Treasury, is the aggregate amount of funds on deposit with Treasury available to the entity for expenditures and liabilities, excluding seized cash deposited.

3.2 Federal Investments – Corresponds to RC 01

The line item, Federal investments, consists of securities agencies acquire from Treasury and other Federal agencies.

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

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

3.3 Accounts Receivable – Corresponds to RC 22

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

3.4 Accounts Receivable, Capital Transfers – Corresponds to RC 12

The line item, Federal accounts receivable, capital transfers, consists of the amount of capital transfers and contingent capital transfers due from Federal entities to a general fund receipt account.

3.5 Interest Receivable – Corresponds to RC 02

The line item, Federal interest receivable, consists of:

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

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

3.6 Loans Receivable – Corresponds to RC 17

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

3.7 Transfers Receivable – Corresponds to RC 27

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

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

3.8 Benefit Program Contributions Receivable – Corresponds to RC 21

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

3.9 Advances to Others and Prepayments – Corresponds to RC 23

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

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

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

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

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

3.11 Total Federal Assets

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

4. Total Assets

This line is calculated. Equals sum of lines 2.12 and 3.11.

5. Liabilities - Title

6. Non-Federal - Title

6.1 Accounts Payable

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

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

6.2 Federal Debt Securities Held by the Public

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

6.3 Federal Employee and Veterans Benefits Payable

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

- Pension – The amount recorded by administering agencies for actuarial present value of all future retirement benefits and all pension benefits due and payable at the end of the 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 the Medicaid Program.
- Federal Supplementary Medical Insurance (Medicare Parts B and D) – The amount of entitlement benefits owed to recipients or medical service providers for Federal Supplementary Medical Insurance.
- Federal Disability Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Federal Disability Insurance.
- Supplemental Security Income – The amount of entitlement benefits owed to recipients or medical service providers for supplemental security income.
- Railroad Retirement – The amount of entitlement benefits owed to recipients or medical service providers for Railroad Retirement.
- Unemployment Insurance – The amount of entitlement benefits owed to recipients or medical service providers for Unemployment Insurance.
- All other entitlement benefits due and payable – The amount of entitlement benefits owed to recipients or medical service providers for all other programs not listed above.

6.6 Loan Guarantee Liabilities

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

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

6.7 Liabilities to Government Sponsored Enterprises (for use by Treasury only)

The line item, liabilities to Government Sponsored Enterprises, represents the liability for senior preferred stock purchase agreements with GSEs.

6.8 Insurance and Guarantee Program Liabilities

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

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

6.9 Derivative Liabilities

The line item, derivative liabilities, is the sum of all derivative liabilities, designated as hedging instruments and those that are not designated as hedging instruments in accordance with FASB, ASC Topic 815 – Derivatives and Hedging.

6.10 Other Liabilities

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

Unearned revenue and assets held for others:

The Department of Energy's (DOE's) unearned fees for nuclear waste disposal and other unearned revenue

- Deferred revenue – Revenue received but not yet earned, such as payments received in advance from outside sources for future delivery of products or services.
- Nuclear Waste Fund.

Assets held on behalf of others

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

Employee-related liabilities:

Accrued Federal employees wage and benefits

- Accrued wages and benefits – Consist of the estimated liability for civilian and military salaries and wages, funded annual leave, and employee benefits earned but unpaid.
- Accrued annual leave.

Selected DOE contractors' and D.C. employees' pension benefits

- D.C. pension liability.
- DOE contractor's pension and postretirement liability.

Subsidies and grants:

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

International monetary liabilities and gold certificates:

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

Miscellaneous liabilities:

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

Other miscellaneous liabilities:

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

6.11 Total Non-Federal Liabilities

This line is calculated. Equals sum of lines 6.1 through 6.10.

7. Federal - Title**7.1 Accounts Payable – Corresponds to RC 22**

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

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

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

7.2 Accounts Payable, Capital Transfers – Corresponds to RC 12

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

7.3 Federal Debt – Corresponds to RC 01

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

7.4 Interest Payable – Corresponds to RC 02

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

7.5 Loans Payable – Corresponds to RC 17

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

7.6 Transfers Payable – Corresponds to RC 27

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

7.7 Benefit Program Contributions Payable – Corresponds to RC 21

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

7.8 Advances From Others and Deferred Credits – Corresponds to RC 23

The line item, Federal advances from others and deferred credits, consists of:

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

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

7.9 Liability to the General Fund for Custodial and Other Non-Entity Assets – Corresponds to RC 29

The line item, liability to the General Fund for custodial and other non-entity assets, consists of:

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

7.10 Other Liabilities (without reciprocals) – Corresponds to RC 29

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

7.11 Total Federal Liabilities

This line is calculated. Equals sum of lines 7.1 through 7.10.

8.0 Total Liabilities

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

9. Net Position – Title**9.1 Net Position – 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, 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

This line is calculated. Equals sum of lines 9.1 and 9.2.

11. Total Liabilities and Net Position

This line is calculated. Equals sum of lines 8 and 10.

**Reclassified Statement of Net Cost
for the Years Ended September 30, 2012, and 2011**

	Fiscal 2012	Fiscal 2011
1. Gross Cost:		
2. Non-Federal gross cost	X	X
3. Interest on debt held by the public	X	X
4. Gains/losses from changes in actuarial assumptions	X	X
5. Total non-Federal gross cost	X	X
 6. Federal Gross Cost		
6.1. Benefit program costs (RC 26)	X	X
6.2. Imputed costs (RC 25)	X	X
6.3. Buy/sell costs (RC 24)	X	X
6.4. Federal securities interest expense (RC 03)	X	X
6.5. Borrowing and other interest expense (RC 05)	X	X
6.6. Borrowing losses (RC 06)	X	X
6.7. Other expenses (without reciprocals) (RC 29)	X	X
7. Total Federal Gross Cost	<u>X</u>	<u>X</u>
8. Department Total Gross Cost	X	X
 9. Earned Revenue:		
10. Non-Federal earned revenue	X	X
 11. Federal Earned Revenue		
11.1. Benefit program revenue (exchange) (RC 26)	X	X
11.2. Buy/sell revenue (RC 24)	X	X
11.3. Federal securities interest revenue (exchange) (RC 03)	X	X
11.4. Borrowing and other interest revenue (exchange) (RC 05)	X	X
11.5. Borrowing gains (RC 06)	X	X
11.6. Other revenue (without reciprocals) (RC 29)	X	X
12. Total Federal Earned Revenue	<u>X</u>	<u>X</u>
13. Department Total Earned Revenue	X	X
 14. Net Cost of Operations	<u>X</u>	<u>X</u>

Statement of Net Cost:**1. Gross Cost – Title****2. Non-Federal Gross Cost**

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

3. Interest on Debt Held by the Public

The line item, interest on debt held by the public, is the amount of interest expense incurred by the agency during the current fiscal year on publicly held debt.

4. Gains/Losses From Changes in Actuarial Assumptions

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

Note: The line item, gains/losses from changes in actuarial assumptions, should equal the sum of actuarial (gains)/losses (from assumption changes) amounts reported in Appendix 3, Note 11, “Other Notes Info” tab, Section A (line 8), Section C (line 7), Section E (line 6), and Section G (line 4), as applicable.

5. Total Non-Federal Gross Cost

This line is calculated. Equals sum of lines 2 through 4.

6. Federal Gross Cost – Title**6.1 Benefit Program Costs – Corresponds to RC 26**

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

Funded benefit program costs – employment benefit programs consist of the following:

- Retirement, life insurance, and health insurance.
- Voluntary Separation Incentive Payment (VSIP).
- FECA.
- Unemployment for Federal employees.
- Social Security (old age, survivors, and disability insurance).
- Medicare (Hospital Insurance, Part A).

Unfunded benefit program costs – employment benefit programs consist of the following:

- FECA.
- Unemployment for Federal employees.

6.2 Imputed Costs – Corresponds to RC 25

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

6.3 Buy/Sell Costs – Corresponds to RC 24

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

6.4 Federal Securities Interest Expense – Corresponds to RC 03

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

6.5 Borrowing and Other Interest Expense – Corresponds to RC 05

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

6.6 Borrowing Losses – Corresponds to RC 06

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

6.7 Other Expenses (without reciprocals) (RC 29)

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

7. Total Federal Gross Cost

This line is calculated. Equals sum of lines 6.1 through 6.7.

8. Department Total Gross Cost

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

9. Earned Revenue – Title**10. Non-Federal Earned Revenue**

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

11. Federal Earned Revenue – Title**11.1 Benefit Program Revenue (exchange) – Corresponds to RC 26**

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

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

11.2 Buy/Sell Revenue – Corresponds to RC 24

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

11.3 Federal Securities Interest Revenue (exchange) – Corresponds to RC 03

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

11.4 Borrowing and Other Interest Revenue (exchange) – Corresponds to RC 05

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

11.5 Borrowing Gains – Corresponds to RC 06

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

11.6 Other Revenue (without reciprocals) – Corresponds to RC 29

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

12. Total Federal Earned Revenue

This line is calculated. Equals sum of 11.1 through 11.6.

13. Department Total Earned Revenue

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

14. Net Cost of Operations

This line is calculated. Equals the total of line 8 minus line 13.

**Reclassified Statement of Changes in Net Position
for the Years Ended September 30, 2012, and 2011**

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Beginning net position balance	X	X
2. Non-Federal prior-period adjustments		
2.1 Change in accounting principles	X	X
2.2 Corrections of errors – Non-Federal	X	X
2.3 Corrections of errors – years preceding the prior year – Non-Federal	X	X
3. Federal prior-period adjustments		
3.1 Change in accounting principles (RC 29)	X	X
3.2 Corrections of errors - Federal (RC 29)	X	X
3.3 Corrections of errors – years preceding the prior year - Federal (RC 29)	X	X
4. Adjusted beginning net position balance	X	X
5. Non-Federal Nonexchange Revenue:		
5.1. Individual income tax and tax withholdings (for use by Treasury only)	X	X
5.2. Corporation income taxes (for use by Treasury only)	X	X
5.3. Unemployment taxes	X	X
5.4. Excise taxes	X	X
5.5. Estate and gift taxes	X	X
5.6. Customs duties	X	X
5.7. Other taxes and receipts	X	X
5.8. Miscellaneous earned revenue	X	X
5.9. Total non-Federal nonexchange revenue	X	X
6. Federal Nonexchange Revenue:		
6.1. Federal securities interest revenue (nonexchange) (RC 03)	X	X
6.2. Borrowings and other interest revenue (nonexchange) (RC 05)	X	X
6.3. Benefit program revenue (nonexchange) (RC 26)	X	X
6.4. Other taxes and receipts (RC 29)	X	X
6.5. Total Federal nonexchange revenue	X	X
7. Budgetary Financing Sources:		
7.1. Appropriations received as adjusted (rescissions and other adjustments) (RC 29)	X	X
7.2. Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)	X	X
7.3. Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)	X	X
7.4. Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)	X	X
7.5. Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)	X	X
7.6. Expenditure transfers-in of financing sources (RC 09)	X	X
7.7. Expenditure transfers-out of financing sources (RC 09)	X	X
7.8. Nonexpenditure transfer-in of financing sources – capital transfers (RC 11)	X	X

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

2. Non-Federal Prior-Period Adjustments – Title**2.1 Change in Accounting Principles**

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

2.2 Corrections of Errors – Non-Federal

This line represents the non-Federal prior-period adjustments from error corrections, resulting from transactions with the public, that are accounted for as either debits or credits to net position.

2.3 Corrections of Errors – Years Preceding the Prior Year – Non-Federal

This line represents the non-Federal prior-period adjustments from error corrections, resulting from transactions with the public for years preceding the prior year, that are accounted for as either debits or credits to the net position.

3. Federal Prior-Period Adjustments – Title**3.1 Change in Accounting Principles – Corresponds to RC 29**

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

3.2 Corrections of Errors – Federal – Corresponds to RC 29

This line represents the Federal prior-period adjustments from error corrections, resulting from transactions with other Federal entities, that are accounted for as either debits or credits to net position.

3.3 Corrections of Errors – Years Preceding the Prior Year – Federal – Corresponds to RC 29

This line represents the Federal prior-period adjustments from error corrections, resulting from transactions with other Federal entities for years preceding the prior year, that are accounted for as either debits or credits to the net position.

4. Adjusted Beginning Net Position Balance

This line is calculated. For current year, equals sum of lines 1, 2.1, 2.2, 3.1, and 3.2. For prior year, equals sum of lines 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.

5. Non-Federal Nonexchange Revenue – Title**5.1 Individual Income Tax and Tax Withholdings (for use by Treasury only)**

The line item, individual income tax and tax withholdings (non-Federal), includes the following:

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

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

5.2 Corporation Income Taxes (for use by Treasury only)

The line item, corporation income taxes (non-Federal), includes the following:

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

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

5.3 Unemployment Taxes

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

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

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

5.4 Excise Taxes

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

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

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

5.5 Estate and Gift Taxes

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

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

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

5.6 Customs Duties

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

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

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

5.7 Other Taxes and Receipts

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

5.8 Miscellaneous Earned Revenue

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

5.9 Total Non-Federal Nonexchange Revenue

This line is calculated. Equals sum of lines 5.1 through 5.8.

6. Federal Nonexchange Revenue – Title

6.1 Federal Securities Interest Revenue (nonexchange) – Corresponds to RC 03

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

6.2 Borrowing and Other Interest Revenue (nonexchange) – Corresponds to RC 05

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

6.3 Benefit Program Revenue (nonexchange) – Corresponds to RC 26

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

6.4 Other Taxes and Receipts – Corresponds to RC 29

The line item, Federal other taxes and receipts, is the amount of nonexchange revenue (taxes and fees, contra accounts, and tax refunds) not included in any other reciprocal category.

6.5 Total Federal Nonexchange Revenue

This line is calculated. Equals sum of lines 6.1 through 6.4.

7. Budgetary Financing Sources – Title

7.1 Appropriations Received as Adjusted (rescissions and other adjustments) – Corresponds to RC 29

The line item, appropriations received as adjusted, is the amount of new appropriations received during the reporting period adjusted by rescissions and other adjustments to appropriations.

7.2 Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In – Corresponds to RC 07

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

7.3 Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out – Corresponds to RC 07

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

7.4 Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources – Corresponds to RC 08

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

7.5 Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources – Corresponds to RC 08

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

7.6 Expenditure Transfers-In of Financing Sources – Corresponds to RC 09

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

7.7 Expenditure Transfers-Out of Financing Sources – Corresponds to RC 09

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

7.8 Nonexpenditure Transfers-In of Financing Sources – Capital Transfers – Corresponds to RC 11

The line item, nonexpenditure transfers-in of financing sources – capital transfers, is the amount of financing sources representing funds transferred in, or to be transferred in, occurring as a result of nonexchange, nonexpenditure capital transfer into a general fund receipt account. **Do not use** this line for any amount for which the General Fund (trading partner code 9900) is the trading partner. Agencies should determine what the General Fund activity represents and should reclassify it to

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

7.9 Nonexpenditure Transfers-Out of Financing Sources – Capital Transfers – Corresponds to RC 11

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

7.10 Collections for Others Transferred to the General Fund – Corresponds to RC 29

The line item, collections for others transferred to the General Fund, is the amount of custodial revenue collected by an entity and transferred to the General Fund.

7.11 Accrual for Amounts to be Collected for Others and Transferred to the General Fund – Corresponds to RC 29

The line item, accrual for amounts to be collected for others and transferred to the General Fund, is the amount of accrued revenue to be collected by an entity and transferred to the General Fund.

7.12 Other Budgetary Financing Sources – Corresponds to RC 29

The line item, other budgetary financing sources, is comprised of all the other budgetary financing sources not included above. The following are Federal other budgetary financing sources:

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

7.13 Total Budgetary Financing Sources

This line is calculated. Equals sum of lines 7.1 through 7.12.

8. Other Financing Sources

8.1 Transfers-In Without Reimbursement – Corresponds to RC 18

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

8.2 Transfers-Out Without Reimbursement – Corresponds to RC 18

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

8.3 Imputed Financing Sources – Corresponds to RC 25

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

8.4 Non-Entity Collections Transferred to the General Fund – Corresponds to RC 29

The line item, non-entity collections transferred to the General Fund, is the amount of non-entity revenue collected by an entity, not reported on the agency's Statement of Custodial Activity or note, and transferred to the General Fund.

8.5 Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund – Corresponds to RC 29

The line item, accrual of non-entity amounts to be collected and transferred to the General Fund, is the amount of accrued non-entity revenue to be collected by an entity, not reported on the agency's Statement of Custodial Activity or note, and transferred to the General Fund.

8.6 Other Non-Budgetary Financing Sources – Corresponds to RC 29

The line item, other non-budgetary financing sources, consists of:

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

8.7 Total Other Financing Sources

This line is calculated. Equals sum of lines 8.1 through 8.6.

9. Net Cost of Operations

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

10. Ending Net Position Balance

This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2012**

Statement: Balance Sheet**Debit/(Credit)**

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

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2012**

Statement: Balance Sheet (Cont.)**Debit/(Credit)**

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

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2012**

Statement: Balance Sheet (Cont.)**Debit/(Credit)**

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

U.S. Department of the Treasury
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Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2012

Statement: Balance Sheet (Cont.)

Debit/(Credit)

<u>F/N/B</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N/B</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>
B	Cumulative Results of Operations – Earmarked Funds	10,727,801	B	Net Position – Earmarked Funds	(10,727,801)	0
B	Cumulative Results of Operations – Non-Earmarked Funds	25,031,537	B	Net Position – Non-Earmarked Funds	(25,031,537)	0

U.S. Department of the Treasury
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Sample Agency A Reclassification Entry Summary
Fiscal 2012

Statement: Statement of Net Cost

Debit/(Credit)

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

**U.S. Department of the Treasury
Financial Management Service
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Sample Agency A Reclassification Entry Summary
Fiscal 2012**

Statement: Statement of Changes in Net Position**Debit/(Credit)**

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

**U.S. Department of the Treasury
Financial Management Service
Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2012**

Statement: Statement of Changes in Net Position (Cont.)**Debit/(Credit)**

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

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 Sample Agency A Reclassification Entry Summary
 Fiscal 2012

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

Debit/(Credit)

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

U.S. Department of the Treasury
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Governmentwide Financial Report System
Sample Agency A Reclassification Entry Summary
Fiscal 2012

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

Debit/(Credit)

<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>
N	Individual Income and FICA/SECA Taxes	(284,401)	N	Individual Income Tax and Tax Withholdings	284,401	0

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Governmentwide Financial Report System FR Notes and Instructions

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

This appendix is arranged in the same general format as the Governmentwide Financial Report System (GFRS). Data has been marked to agree with the GFRS tab that agencies use to access information to assist them in completing the FR Notes module. **Agencies must enter an explanation for any changes between current-year 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; each question is marked “unaudited” in GFRS.**

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

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

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

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

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

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

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

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

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

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

“Other Notes Info” Tab

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012</u>	<u>Fiscal 2011</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
6. Investments in related parties	X	X

“Text Data” Tab

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

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

Note 2. Cash and Other Monetary Assets

“Line Item Notes” Tab

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012</u>	<u>Fiscal 2011</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 (to be completed only by Treasury)

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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

Section C – Analysis of Cash Held Outside Treasury

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Total Cash Held Outside Treasury (reported to Treasury central accounting through the Statement of Transactions/ Statement of Accountability)	X	X
2. Agency-entered reconciling item	X	X
3. Agency-entered reconciling item	X	X
4. Agency-entered reconciling item	X	X
5. Agency-entered reconciling item	X	X
6. Agency-entered reconciling item	X	X
7. Total cash reported in Note 2.	X	X

“Text Data” Tab

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

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012</u>	<u>Fiscal 2011</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. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 4A. Direct Loans Receivable and Mortgage Backed Securities

“Line Item Notes” Tab

Loans Receivable, Mortgage Backed Securities:

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

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Face value of loans outstanding (loans/defaulted guaranteed loans receivable gross)	X	X
2. Long-term cost of loans (including foreclosed property, interest and penalties, and allowance for subsidy cost)	X	X
3. Net loans receivable (calculated amount)	X	X

Row headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Export Loans
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
- 14.-18. Agency-entered programs
19. All other loans receivable

“Other Notes Info” Tab

Section A—Subsidy Expense/(Income)

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Federal Direct Student Loans	X	X
2. Electric Loans	X	X
3. Rural Housing Service	X	X
4. Federal Family Education Loan	X	X
5. Water and Environmental Loans	X	X
6. Export Loans	X	X
7. Housing for the Elderly and Disabled	X	X
8. Farm Loans	X	X
9. Export-Import Bank Loans	X	X
10. U.S. Agency for International Development	X	X

11. Housing and Urban Development	X	X
12. Telecommunications Loans	X	X
13. GSE Mortgage Backed Securities Purchase Program	X	X
14-18. Agency-entered programs	X	X
19. All other loans receivable	X	X

Section B—Foreclosed Assets – Balances (SFFAS No. 32, par. 21)

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 4B. Loan Guarantees**“Line Item Notes” Tab**

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Federal Family Education Loans	X	X
2. Federal Housing Administration Loans	X	X
3. Veterans Housing Benefit Program	X	X
4. Export-Import Bank Guarantees	X	X
5. Small Business Loans	X	X
6. Israeli Loan Guarantee Program	X	X
7. Overseas Private Investment Corporation Credit Program	X	X
8. Rural Housing Service	X	X
10. Federal Ship Financing Fund	X	X
11. Business and Industry Loans	X	X
12. Export Credit Guarantee Programs	X	X
13.-17. Agency-entered programs	X	X
18. All other loan guarantee liabilities	X	X

“Other Notes Info” Tab**Section A—Other Related Information**

Enter the amounts for the following items by the same program name identified in the “Line Item Notes” tab.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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/(income)	X	X

Row headings:

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

“Text Data” Tab

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

Note 5. Inventories and Related Property

“Line Item Notes” Tab

Enter the following information for inventories and related property for fiscal 2012 and review and change as necessary the information for fiscal 2011.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012 and review and change as necessary the balance for fiscal 2011 for the following categories of inventory.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 materials and supplies held for repair	X	X
4. Inventory – excess, obsolete, and unserviceable	X	X
5. Operating materials and supplies held for use	X	X
6. Operating materials and supplies held in reserve for future use	X	X
7. Operating materials and supplies excess, obsolete, and unserviceable	X	X
8. Stockpile materials	X	X
9. Stockpile materials held for sale	X	X
10. Forfeited property	X	X
11. Other related property	X	X
12. Total allowance for inventories and related property	X	X
13. Total inventories and related property, net	X	X

Section B—Capitalized Acquisitions From Government Agencies by Trading Partner

Enter amounts of capitalized acquisitions from Federal agencies for fiscal 2012 and review and change as necessary the amounts for fiscal 2011 by the following trading partner categories.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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

Enter the dollar value balance for fiscal 2012 and review and change as necessary the dollar value balance for fiscal 2011 for each category.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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

Enter the number of items/volume for fiscal 2012 and review and change as necessary the number of items/volume for fiscal 2011 as it relates to each category.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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

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

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

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

Enter the following information for PP&E for fiscal 2012 and review and change as necessary the information for fiscal 2011.

The ending balance for fiscal 2011 must agree with the beginning balance for fiscal 2012.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. PP&E	X	X
2. Accumulated depreciation	X	X
3. Net PP&E	X	X

Row headings:

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

“Other Notes Info” Tab

Section A—Cost of PP&E for Each Category

Enter the gross cost as of fiscal 2012 and review and change as necessary the gross cost as of fiscal 2011 for each category of PP&E.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012 and review and change as necessary the accumulated cost as of fiscal 2011 for each category of PP&E.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012 and review and change as necessary the amount for fiscal 2011 from Federal agencies by the following trading partner categories.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012 and review and change as necessary the amount for fiscal 2011.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 (SFFAS No. 29, par. 25).
2. Provide any other relevant information pertaining to this note and any material changes from the prior years’ depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.

Note 7. Debt and Equity Securities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 320 and Financial Service – Investment Companies, ASC 946)**“Line Item Notes” Tab**

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9):		
1. Non-U.S. Government securities	X	X
2. Commercial securities	X	X
3. Mortgage/asset backed securities	X	X
4. Corporate and other bonds	X	X
5. All other fixed income/debt securities	X	X
Equity Security (FASB ASC 320-10-50-1 and 320-10-50-9):		
6. Common stocks	X	X
7. Unit trusts	X	X
8. All other equity securities	X	X
9. Other	X	X

“Other Notes Info” Tab**Section A— Investment Category – Held-to-Maturity Securities**

Enter amounts for the Investment Category – Held-to-Maturity securities for the current year and review and change as necessary amounts for the prior year.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Cost basis	X	X
2. Unamortized premium/discount	X	X
3. Net investment	X	X

Row headings:

Fixed Income/Debt Securities:

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

Equity Securities:

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

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

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

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Cost basis	X	X
2. Unrealized gain/loss	X	X
3. Market value	X	X

Row headings:

Fixed Income/Debt Securities:

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

Equity Securities:

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

Section C—Investment Category – Trading Securities

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

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Cost basis	X	X
2. Unrealized gain/loss	X	X
3. Market value	X	X

Row headings:

Fixed Income/Debt Securities:

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

Equity Securities:

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

Section D—Other Information

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	X	X
2. Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	X	X
3. Gross realized losses (included in earnings) from available-for-sale securities (FASB ASC 320-10-50-9)	X	X
4. Gross gains included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB ASC 320-10-50-9)	X	X
5. Gross losses included in earnings from transfers of securities from the available-for-sale category into the trading category (FASB ASC 320-10-50-9)	X	X
6. Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income (FASB ASC 320-10-50-9)	X	X
7. Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income (FASB ASC 320-10-50-9)	X	X
8. Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period (FASB ASC 320-10-50-10)	X	X
9. Portion of trading gains/losses that relates to trading securities still held at the reporting date (FASB ASC 320-10-50-10)	X	X
10. Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	X	X
11. Net gain/loss in accumulated other comprehensive income for any derivative that hedged the forecasted acquisition of held-to-maturity security (FASB ASC 320-10-50-10)	X	X

“Text Data” Tab

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

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Advances and prepayments	X	X
2. FDIC receivable from resolution activity	X	X
3. NCUA loans	X	X
4. Regulatory assets	X	X
5. 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. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 9. Accounts Payable

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

“Line Item Notes” Tab

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Accounts payable	X	X

“Other Notes Info” Tab**Section A – Interest**

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Interest accrued and owed to others	X	X

“Text Data” Tab

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

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

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 the Department of the Treasury)**Section A—Other Related Information**

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Debt subject to statutory limit	X	X
2. Statutory debt limit	X	X

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

Section B—Average Interest Rate

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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%

“Text Data” Tab

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

Note 10B. Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds**“Other Notes Info” Tab****Section A—Programs and Funds**

1. Social Security Administration, Federal Old-Age and Survivors Insurance
2. Office of Personnel Management, Civil Service Retirement and Disability
3. Office of Personnel Management, Employees’ Health Benefits
4. Department of Health and Human Services, Federal Hospital Insurance
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance
8. Department of Labor, Unemployment
9. Federal Deposit Insurance Corporation Funds
10. Office of Personnel Management, Employees’ Life Insurance
11. Department of Energy, Nuclear Waste Disposal
12. Department of Health and Human Services, Federal Supplementary Medical Insurance
13. Department of Housing and Urban Development, Federal Housing Administration
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation Fund
18. Department of State, Foreign Services Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
21. Office of Personnel Management, Postal Service Retiree Health Benefits Fund
22. Department of Housing and Urban Development, Ginnie Mae
- 23-25. Agency-entered description
26. All other programs and funds

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

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 (or Held by Non-Federal Custodians) With Fiduciary Activity

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

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

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Par value of the investment (U.S. Treasury debt holdings)	X	X
2. Unamortized discount	X	X
3. Unamortized premium	X	X
4. Net investment	X	X

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

Lines 1 through 15—Designated or agency-entered 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 2012</u>	<u>Fiscal 2011</u>
1. Par value of the investment (U.S. Treasury debt holdings)	X	X
2. Unamortized discount	X	X
3. Unamortized premium	X	X
4. Net investment	X	X

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

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Social Security Administration, Federal Old-Age and Survivors Insurance	X	X
2. Office of Personnel Management, Civil Service Retirement and Disability	X	X
3. Office of Personnel Management, Employees' Health Benefits	X	X
4. Department of Health and Human Services, Federal Hospital Insurance	X	X
5. Department of Defense, Military Retirement Fund	X	X
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund	X	X
7. Social Security Administration, Federal Disability Insurance	X	X
8. Department of Labor, Unemployment	X	X
9. Federal Deposit Insurance Corporation Funds	X	X

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

“Text Data” Tab

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

Note 11. Federal Employee and Veteran Benefits Payable – Liabilities for Benefits for Services Provided to Federal Employees**“Line Item Notes” Tab**

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 liability in the “Line Item Notes” tab.

The ending balance for fiscal 2011 must equal the beginning balance for fiscal 2012.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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. Normal costs (SFFAS No. 5, par. 72)	X	X
5. Interest on pension liability during the period	X	X
6. Prior (and past) service cost (from the initiation of a new plan)	X	X

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

Section B—Pension Liability Long-Term Significant Assumptions Used in Fiscal 2012 and Fiscal 2011 Valuation

Enter the long-term significant assumptions used in fiscal 2012 and review and change as necessary for fiscal 2011 valuation (SFFAS No. 5, par. 67).

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Rate of interest (except OPM)	X%	X%
2. Rate of inflation (except OPM)	X%	X%
3. Projected salary increases (except OPM)	X%	X%
4. CSRS – rate of interest (OPM only)	X%	X%
5. CSRS – rate of inflation (OPM only)	X%	X%
6. CSRS – projected salary increases (OPM only)	X%	X%
7. FERS – rate of interest (OPM only)	X%	X%
8. FERS - rate of inflation (OPM only)	X%	X%
9. FERS – projected salary increases (OPM only)	X%	X%

Section C—Postretirement Health and Accrued Benefits

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

The ending balance for fiscal 2011 must agree with the beginning balance for fiscal 2012.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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. Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	X	X
7. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	X	X
8. Other	X	X
9. Total postretirement health benefits expense	X	X
10. Less claims paid	X	X
11. Postretirement health and accrued benefits liability-end of period	X	X

Section D—Postretirement Health Liability Significant Assumptions Used in Determining the Fiscal 2012 and Fiscal 2011 Valuation

Enter the significant assumptions used in fiscal 2012 and review and change as necessary for fiscal 2011 valuation (SFFAS No. 5, par. 83).

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Rate of interest	X%	X%
2. Ultimate rate of health care cost trend	X%	X%
3. Single equivalent rate of health care cost trend	X%	X%

Section E—Civilian Life Insurance and Accrued Benefits (to be completed only by OPM)

Complete for the amount entered for life insurance and accrued benefits in the “Line Item Notes” tab.

The ending balance for fiscal 2011 must equal the beginning balance for fiscal 2012.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Actuarial accrued life insurance benefits liability — beginning of period	X	X
2. Prior-period adjustments (not restated)	X	X
3. New entrant expense	X	X
4. Interest on life insurance liability during the period	X	X
5. Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	X	X
6. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	X	X
7. Other	X	X
8. Total life insurance expense	X	X
9. Less costs paid	X	X
10. Actuarial accrued life insurance benefits liability — end of period	X	X

Section F—Civilian Actuarial Life Insurance Liability (to be completed only by OPM)

Enter the significant assumptions used in fiscal 2012 and review and change as necessary for fiscal 2011 valuation (SFFAS No. 33).

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Rate of interest	X%	X%
2. Rate of increases in salary	X%	X%

Section G—Veterans Compensation and Burial Benefits (to be completed only by the Department of Veterans Affairs (VA))

Complete for the amount entered for veterans compensation and burial benefits in the “Line Item Notes” tab.

The ending balance for fiscal 2011 must agree with the beginning balance for fiscal 2012.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Compensation	X	X
2. Burial	X	X
3. Total	X	X

Row headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Actuarial accrued veterans compensation and burial liability—beginning of period	X	X
2. Prior-period adjustments (not restated)	X	X
3. Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	X	X
4. Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	X	X
5. Other	X	X
6. Total current year expenses	X	X
7. Actuarial accrued veterans compensation and burial liability – end of period	X	X

Section H—Veterans Compensation and Burial Benefits – Significant Assumptions (to be completed only by VA)

Enter the significant assumptions used in fiscal 2012 and review and change as necessary for fiscal 2011 valuation (SFFAS No. 5, par. 83).

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Rate of interest	X%	X%
2. Rate of inflation	X%	X%

Section I—Other

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 J—Totals for Allocation (to be completed only by OPM)

Enter the total non-normal costs to be allocated.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. CSRS	X	X
2. FERS	X	X
3. Health	X	X

Row headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Service cost	X	X
2. Interest cost	X	X
3. Actuarial gains/losses	X	X
4. Employee participant contributions	X	X
5. Employer participant contributions	X	X
6. Total (non-normal cost to be allocated)	X	X

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

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

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. CSRS	X	X
2. FERS	X	X

Row headings:

1200 Department of Agriculture	X	X
1300 Department of Commerce	X	X
1400 Department of the Interior	X	X
1500 Department of Justice	X	X
1601 Department of Labor (DOL)	X	X
1602 Pension Benefit Guaranty Corporation (PBGC)	X	X

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

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

Enter the number of employees participating in OPM health plans.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>	
1200	Department of Agriculture	U	U
1300	Department of Commerce	U	U
1400	Department of the Interior	U	U
1500	Department of Justice	U	U
1601	Department of Labor	U	U
1602	Pension Benefit Guaranty Corporation	U	U
1800	U.S. Postal Service	U	U
1900	Department of State	U	U
2000	Department of the Treasury	U	U
7000	Department of Homeland Security	U	U
2400	Office of Personnel Management	U	U
2500	National Credit Union Administration	U	U
2700	Federal Communications Commission	U	U
2800	Social Security Administration	U	U
3100	U.S. Nuclear Regulatory Commission	U	U
3600	Department of Veterans Affairs	U	U
4700	General Services Administration	U	U
4900	National Science Foundation	U	U
5100	Federal Deposit Insurance Corporation	U	U
6000	Railroad Retirement Board	U	U
6400	Tennessee Valley Authority	U	U
6800	Environmental Protection Agency	U	U

6900	Department of Transportation	U	U
7200	Agency for International Development	U	U
7300	Small Business Administration	U	U
7500	Department of Health and Human Services	U	U
7802	Farm Credit System Insurance Corporation	U	U
8000	National Aeronautics and Space Administration	U	U
8300	Export-Import Bank of the United States	U	U
8600	Department of Housing and Urban Development	U	U
8900	Department of Energy	U	U
9100	Department of Education	U	U
DE00	Department of Defense	U	U
5000	Securities and Exchange Commission	U	U
3300	Smithsonian Institution	U	U
9500	All other agencies	U	U

Section M—Estimated Agency Imputed Costs (to be completed only by OPM)

Enter the estimated amount of agency imputed costs.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 N—Workers’ Compensation Benefits (to be completed only by DOL)

Enter the compensation cost of living adjustments (COLA) and Consumer Price Index – medical (CPIM) used in the estimations for various chargeback years.

<u>Fiscal Year</u>	<u>COLA</u>	<u>CPIM</u>
1. 2013	X%	X%
2. 2014	X%	X%
3. 2015	X%	X%
4. 2016	X%	X%
5. 2017+	X%	X%

Section O—Workers’ Compensation Benefits – Interest Rate Assumption for 10-Year Treasury Notes (to be completed only by DOL)

Enter the interest rate assumption for 10-year Treasury notes.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 P—Life Insurance Benefits (to be completed only by VA)

Enter the life insurance benefits.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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. Unearned premiums	X	X
10. Total veterans life insurance liability	X	X

“Text Data” Tab

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

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

Note 12. Environmental and Disposal Liabilities

Enter the type and amount of the environmental and disposal liabilities for the current and prior 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 2012</u>	<u>Fiscal 2011</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 2012</u>	<u>Fiscal 2011</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. At a minimum, describe briefly the significant accounting policies pertaining to this note.

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

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Federal Old-Age and Survivors Insurance (SSA only)	X	X
2. Federal Hospital Insurance (Medicare Part A) (HHS only)	X	X
3. Grants to States for Medicaid (HHS only)	X	X
4. Federal Supplementary Medical Insurance (Medicare Parts B and D) (HHS only)	X	X
5. Federal disability insurance (SSA only)	X	X
6. Supplemental Security Income (SSA only)	X	X
7. Railroad Retirement (RRB only)	X	X
8. Unemployment insurance (DOL only)	X	X
9. Other entitlement benefits due and payable	X	X

“Text Data” Tab

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

Note 14. Insurance and Guarantee Program Liabilities**“Line Item Notes” Tab**

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Single employer (PBGC only)	X	X
2. Multiemployer (PBGC only)	X	X
3. National Flood Insurance programs	X	X
4. Federal Deposit Insurance Corporation Funds	X	X
5. Department of Agriculture – Federal Crop Insurance	X	X
6. National Credit Union Administration – Temporary Corporate Credit Union Stabilization Fund (TCCUSF)	X	X
7. Other insurance programs	X	X

“Other Notes Info” Tab**Section A— Other Related Information**

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Total liabilities (as reported on Balance Sheet/Statement of Financial Condition) – PBGC	X	X
2. Total liabilities (as reported on Balance Sheet/Statement of Financial Condition) for Deposit Insurance Fund (DIF) –FDIC	X	X
3. Liabilities due to resolution for DIF-FDIC	X	X
4. Contingent liabilities for anticipated Institution Failures for DIF-FDIC	X	X
5. Total for Temporary Liquidity Guarantee Program- FDIC	X	X

Section B—Net Position/Equity (as reported on Balance Sheet/Statement of Financial Condition)

Enter the current and prior year amounts by agency/fund.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. PBGC	X	X
2. FDIC - DIF	X	X

“Text Data” Tab

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

Note 15. Other Liabilities

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

“Line Item Notes” Tab

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Deferred revenue	X	X
2. Accrued wages and benefits	X	X
3. Gold certificates (Treasury only)	X	X
4. Other debt	X	X
5. Exchange Stabilization Fund (Treasury only)	X	X
6. Legal and other contingencies	X	X
7. Grant payments due to State and local governments and others	X	X
8. Other employee and actuarial liabilities	X	X
9. Nuclear Waste Fund (DOE only)	X	X
10. D.C. pension liability	X	X
11. Custodial liabilities	X	X
12. Accrued annual leave	X	X
13. Contractor’s pension and postretirement liability (DOE only)	X	X
14. Advances and prepayments	X	X
15. Farm and other subsidies	X	X
16. Deposit funds	X	X
17. Bonneville Power Administration non-Federal power projects and capital lease liabilities, and disposal liabilities	X	X
18-20. 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 Item Notes” tab, line 21, “Other liabilities,” and provide the page number of the agency’s financial report where the amount is identified.
3. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

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

Note: The sum of lines 1 through 5 and 8 of Sections A and C in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the current year. Additionally, the sum of lines 1 through 5 and 8 of Sections B and D in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the prior year. Refer to Appendix 1 lines 5.1 through 5.6 in the Reclassified Statement of Changes in Net Position.

“Other Notes Info” Tab**Section A—Collections of Nonexchange Revenue (to be completed only by Treasury, DHS, and DOL)**

Collections of Nonexchange Revenue – Report the non-Federal nonexchange revenues (**tax related only**) collected during the current year; non-tax related revenue should not be included in this note. 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:

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

Column headings:

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

Row headings:

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

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

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

Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2011, Tax Year to Which Collections Relate

Column headings:

1. 2011
2. 2010
3. 2009
4. Prior Years

Row headings:

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

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

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

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:

Column headings:

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

Row headings:

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

Section 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 prior year, the prior 2 years separately, and all other prior years combined for the categories in the table below:

**Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2011,
Tax Year to Which Refunds Relate**

Column headings:

1. 2011
2. 2010
3. 2009
4. Prior Years

Row headings:

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

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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, DHS and DOL)

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Low end of range	X	X
2. High end of range	X	X

Row headings:

1. Tax gap estimate

“Text Data” Tab

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

Note 17. Prior-Period Adjustments

“Other Notes Info” Tab

Section A—Non-Federal Prior-Period Adjustments – Restated

List the financial statement lines (excluding net position) and the amount by which they were restated as a result of correcting errors that occurred in the prior year. Section A amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.2, fiscal 2012.

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

Section B—Federal Prior-Period Adjustments – Restated

List the financial statement lines (excluding net position) and the amount by which they were restated as a result of correcting errors that occurred in the prior year. Section B amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 3.2, fiscal 2012.

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

Section C—Non-Federal Correction of Errors – Years Preceding 2011

List the financial statement lines (excluding net position) and the amount by which they were adjusted as a result of correcting errors that occurred in years preceding the prior year. Section C amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.3, fiscal 2011.

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

Section D—Federal Correction of Errors – Years Preceding 2011

List the financial statement lines (excluding net position) and the amount by which they were adjusted as a result of correcting errors that occurred in years preceding the prior year. Section D amounts should total to the changes to the net position reported on the Reclassified Statement of Changes in Net Position, line 3.3, fiscal 2011.

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

Section E—Non-Federal Immaterial Errors

List the financial statement lines and the amount by which they were adjusted against current operations as a result of correcting immaterial errors that occurred in the prior year(s).

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

Section F—Federal Immaterial Errors

List the financial statement lines and the amount by which they were adjusted against current operations as a result of correcting immaterial errors that occurred in the prior year(s).

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

Section G—Closing Package Adjustments

List the financial statement lines and the amount by which they were adjusted from the previous year (2011) reclassification in this year's (2012) Closing Package prior-year (2011) reporting (excludes restatements reported in Sections A and B).

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

“Text Data” Tab

1. Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).

2. Describe any errors that occurred in years preceding the prior year that adjusted the prior-year beginning net position (data reported in Sections C and D).
3. Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current-year operations (data reported in Sections E and F).
4. Describe any adjustments of the previous year (2011) reclassification in this year's (2012) Closing Package prior-year (2011) reporting (data reported in Section G), excluding amounts reported as restatements in Section A and B.
5. Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.
6. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 18. Contingencies

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

“Other Notes Info” Tab

Section A—Insurance Contingencies (Reasonably Possible Only)

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 2012</u>	<u>Fiscal 2011</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 2012 and fiscal 2011 probable liabilities and reasonably possible contingencies for the items listed below. **Agencies are strongly encouraged to include an estimated low/high range for fiscal 2012 and fiscal 2011.**

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Measured amount (accrued estimated)		
2. Estimated range (low)		
3. Estimated range (high)		
4. Unable to determine (claim amount)		

Row headings:

- | | | |
|------------------------|---|---|
| 1. Probable | X | X |
| 2. Reasonably possible | X | X |

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

Enter the amounts for fiscal 2012 and fiscal 2011 probable liabilities and reasonably possible contingencies for the items listed below. **Agencies are strongly encouraged to include an estimated low/high range for fiscal 2012 and fiscal 2011.**

Column headings:

- | | <u>Fiscal 2012</u> | <u>Fiscal 2011</u> |
|--|--------------------|--------------------|
| 1. Measured amount (accrued estimated) | | |
| 2. Estimated range (low) | | |
| 3. Estimated range (high) | | |
| 4. Unable to determine (claim amount) | | |

Row headings:

- | | | |
|------------------------|---|---|
| 1. Probable | X | X |
| 2. Reasonably possible | X | X |

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

Enter the amount for the other contingencies for fiscal 2012 and fiscal 2011 that are probable and reasonably possible for the items listed below.

Column headings:

- | | <u>Fiscal 2012</u> | <u>Fiscal 2011</u> |
|------------------------|--------------------|--------------------|
| 1. Probable | X | X |
| 2. Reasonably possible | X | X |

Row headings:

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

Section F—Deposit Insurance

Enter the amounts of deposit insurance for fiscal 2012 and fiscal 2011.

- | | <u>Fiscal 2012</u> | <u>Fiscal 2011</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. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 19. Commitments

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

“Other Notes Info” Tab

Section A—Capital Leases – Assets

Enter the Federal and non-Federal amounts for capital leases and accumulated depreciation/amortization, by major asset category, for the current and prior years.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

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

Section B—Capital Leases – Liability

Enter the Federal and non-Federal amounts of the future minimum lease payments, imputed interest, and executory costs including any profit for the current and prior years.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

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

Section C—Commitments – Operating Leases and Undelivered Orders

Enter the Federal and non-Federal amounts of the future operating lease payments and the undelivered orders for the current and prior years. Report the undelivered orders, unpaid, as reported in the agency’s notes under Undelivered Orders.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

1. Operating leases
2. Undelivered orders (unpaid)

Section D—Other Commitments

Enter the description of, and the Federal and non-Federal amounts of, other commitments not reported in this note already for the current and prior years.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Federal	X	X
2. Non-Federal	X	X

Row headings:

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

“Text Data” Tab

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

Note 20. Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (To be completed only by the Department of the Treasury)**“Line Item Notes” Tab****TARP Direct Loans and Equity Investments**

Enter the names of the TARP direct loan and equity investment programs and the following information for the current year and review and change as necessary the amounts for the prior year.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Direct loans and equity investments	X	X
2. Subsidy cost allowance	X	X
3. Net direct loans and equity investments	X	X

Row headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. Asset Guarantee program
- 8-9. Treasury-entered programs
10. All other TARP programs

“Other Notes Info” Tab

Section A—Subsidy Expense/(Income)

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

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Capital Purchase Program (CPP)	X	X
2. American International Group, Inc., (AIG) Investment Program	X	X
3. Targeted Investment Program	X	X
4. Automotive Industry Financing Program	X	X
5. Consumer and Business Lending Initiative	X	X
6. Public-Private Investment Program	X	X
7. Asset Guarantee Program	X	X
8-9. Treasury-entered programs	X	X
10. All other TARP programs	X	X

Section B – Interests for TARP Programs

Enter the appropriate percentage relating to the TARP stocks:

Column headings:

	<u>Fiscal 2012</u>
1. % of interest rates TARP stock	X%

Row headings:

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

Section C – Repayments, Dividends, Interest Collections, and Payments

Enter the type of collection amounts for the TARP programs:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Repayments – CPP	X	X
2. Common stock dividend payments – AIG	X	X
3. Payments – Housing	X	X

Section D—Investments

Enter the investment amounts under the TARP programs:

Column headings:

	<u>Fiscal 2012</u>
1. Amounts for TARP Program	X

Row headings:

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

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

“Text Data” Tab

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

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

Note 22. Earmarked Funds

“Other Notes Info” Tab

For the following funds, enter the required information in Sections A through G for fiscal 2012 and fiscal 2011.

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. Reclamation Fund
22. Decommissioning and Decontamination Fund
23. Water and Related Resources Fund
24. Universal Service Fund
25. Crime Victims Fund
- 26-30. Agency-entered fund
31. All other earmarked funds
32. Intra-agency earmarked funds elimination amounts

Section A—Assets – Current Year

Enter the fiscal 2012 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2012</u>
1. Cash and other monetary assets	X
2. Fund balance with Treasury	X

- | | |
|--|---|
| 3. Investments in U.S. Treasury securities
(net of unamortized premiums and discounts) excluding interest
and including accrued inflation compensation | X |
| 4. Interest receivable on investment in U.S. Treasury securities | X |
| 5. Other Federal assets (with other 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 2011 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

- | | <u>Fiscal 2011</u> |
|--|--------------------|
| 1. Cash and other monetary assets | X |
| 2. Fund balance with Treasury | X |
| 3. Investments in U.S. Treasury securities (net of unamortized
premiums and discounts) excluding interest and including
accrued inflation compensation | X |
| 4. Interest receivable on investment in U.S. Treasury securities | X |
| 5. Other Federal assets (with other 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 2012 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

- | | <u>Fiscal 2012</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 2011 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

- | | <u>Fiscal 2011</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 2012 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2012</u>
1. Net position, beginning of period	X
2. Prior-period adjustment	X
3. Investment revenue from Treasury securities	X
4. Individual income taxes and payroll tax withholdings	X
5. Unemployment and excise taxes	X
6. Other taxes and receipts	X
7. Royalties and other special revenue	X
8. All other financing sources	X
9. Program net cost or benefit payments – 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 2011 amounts for the following items by the earmarked fund name identified in the list above.

Column headings:

	<u>Fiscal 2011</u>
1. Net position, beginning of period	X
2. Prior-period adjustment	X
3. Investment revenue from Treasury securities	X
4. Individual income taxes and payroll tax withholdings	X
5. Unemployment and excise taxes	X
6. Other taxes and receipts	X
7. Royalties and other special revenue	X
8. All other financing sources	X
9. Program 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 2012</u>	<u>Fiscal 2011</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 change the purpose of the fund or that redirect 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. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 23. Statement of Social Insurance (a principal financial statement)**“Other Notes Info” Tab****Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) (SFFAS No. 17, par. 32 (3))**

Provide the present value of long-range actuarial projections for the OASDI (to be completed only by SSA).

Contributions and earmarked taxes from:

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
1. Participants who have attained age 62	X	X	X	X	X
2. Participants ages 15-61	X	X	X	X	X
3. Future participants (under age 15 and births during period)	X	X	X	X	X
4. All current and future participants	X	X	X	X	X

Expenditures for scheduled future benefits for:

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
5. Participants who have attained age 62	X	X	X	X	X
6. Participants ages 15-61	X	X	X	X	X
7. Future participants (under age 15 and births during period)	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. Net present value (NPV) of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section B—Federal Hospital Insurance (HI – Medicare Part A) (SFFAS No. 17, par. 32 (3))

Provide the present value of long-range actuarial projections for the HI – Medicare Part A (to be completed only by HHS).

Contributions and earmarked taxes from:

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
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:

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section C—Federal Supplementary Medical Insurance (SMI – Medicare Part B) (SFFAS No. 17, par. 32(3))

Provide the present value of long-range actuarial projections for SMI – Medicare Part B (excludes interest and General Fund transfers) (to be completed only by HHS).

Contributions and earmarked taxes from:

	2012	2011	2010	2009	2008
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:

	2012	2011	2010	2009	2008
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D) (SFFAS No. 17, par. 32 (3))

Provide the present value of long-range actuarial projections for SMI – Medicare Part D (excludes interest and General Fund transfers) (to be completed only by HHS).

Contributions and earmarked taxes from:

	2012	2011	2010	2009	2008
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:

	2012	2011	2010	2009	2008
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section E—Railroad Retirement (SFFAS No. 17, par. 32 (3))

Provide the present value of long-range actuarial projections for the Railroad Retirement Program (excludes interest and financial interchange income) (to be completed only by RRB).

Contributions and earmarked taxes from:

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
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:

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
5. Participants who have attained eligibility age	X	X	X	X	X
6. Participants who have not attained eligibility age	X	X	X	X	X
7. Future participants	X	X	X	X	X
8. All current and future participants	X	X	X	X	X
9. NPV of future revenue less future expenditures (open group measure)	X	X	X	X	X

Section F—Black Lung Program (Part C) (SFFAS No. 17, par. 32 (3)) Provide the present value of long-range actuarial projections for Black Lung (Part C) (not including interest expense accruing on the outstanding debt) (to be completed only by DOL)

Contributions and earmarked taxes from:

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</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 expenditures in excess of future revenue	X	X	X	X	X

“Text Data” Tab

1. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Federal Old-Age and Survivors Insurance and the Federal Disability Insurance (Social Security) from 2008-2012.
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 2008-2012.
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 2008-2012.
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 2008-2012.
5. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2008-2012.
6. Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Black Lung (Part C) from 2008-2012.
7. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.
8. Provide relevant information (per SFFAS No. 17, par. 26) about any policy changes enacted after the valuation date, but prior to the end of the fiscal year, that could materially affect the basic statement.

Note 24. Social Insurance**“Other Notes Info” Tab****Section A—Trust Fund Balances (at the Beginning of the Valuation Period) (SFFAS No. 17, par. 32 (3))**

Provide the trust fund balances at the beginning of the valuation period for the current year and each of the 4 preceding years.

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</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 2012, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2012</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
2. Age – sex adjusted death rate	U	U	U	U	U	U	U	U
3. Life expectancy at birth – male	U	U	U	U	U	U	U	U
4. Life expectancy at birth – female	U	U	U	U	U	U	U	U
5. Net immigration (persons)	U	U	U	U	U	U	U	U

Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)

Provide the following economic assumptions for the years 2012, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2012</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%
2. Average annual wage in covered employment (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
3. Consumer Price Index (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
4. Total employment (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
5. Real gross domestic product (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
6. Average annual interest rate (percent)	X%	X%	X%	X%	X%	X%	X%	X%

Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Provide the following Medicare demographic assumptions for the years 2012, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2012</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
2. Age – sex adjusted death rate	U	U	U	U	U	U	U	U
3. Net immigration (persons)	U	U	U	U	U	U	U	U

Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Provide the following Medicare economic assumptions for the years 2012, 2020, 2030, 2040, 2050, 2060, 2070, and 2080.

	<u>2012</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%
2. Average annual wage in covered employment (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
3. CPI (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
4. Real GDP (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
5. Per beneficiary cost—HI (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
6. Per beneficiary cost—SMI Part B (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
7. Per beneficiary cost—SMI Part D (percent change)	X%	X%	X%	X%	X%	X%	X%	X%
8. Real average annual interest rate (percent)	X%	X%	X%	X%	X%	X%	X%	X%

Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by RRB)

Provide the following Railroad Retirement economic assumptions for the years 2012, 2020, and 2030+.

	<u>2012</u>	<u>2020</u>	<u>2030+</u>
1. Cost-of-living increase/(decrease) (percent)	X%	X%	X%
2. Interest rate (percent)	X%	X%	X%
3. Wage increase/(decrease) (percent)	X%	X%	X%

Section G—Other Railroad Retirement Assumptions Information

Provide the following for Railroad Retirement.

1. The estimated average railroad employment in 2012 – middle assumption	<u>2012</u> U
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**Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT)
(to be completed only by NRRIT)**

	<u>2012</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 2012	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 2012-2040.

	<u>Through 2021</u>	<u>2022+</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 2012-2040, as applicable.

	<u>2012</u>	<u>Through 2021</u>	<u>2022+</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, 2012.

	<u>2012</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 rate actuarial economical assumptions.
13. State the significant assumptions used in the projections for the Statement of Social Insurance.
14. State the source for projections of future coal production, sale prices, and life expectancies.
15. Provide any additional information related to the significant assumptions for the Black Lung Program.

Note 25. Stewardship Land

“Other Notes Info” Tab

Section A—Stewardship Land (SFFAS No. 29, par. 40d)

Enter the physical units at yearend for each category of predominate use of stewardship land in lines 1 through 11 for the current and prior years. Enter the data on line 12 if the category is not listed.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
	U	U
1. Public land		
2. National Forest System		
3. National Wildlife Refuge System		
4. National Park system		
5. Withdrawn public land		
6. Mission land		
7. Water, power, and recreation		
8. Geographic management areas		
9. National fish hatcheries		
10. Conservation areas		
11. National marine monuments		
12. All other		

“Text Data” Tab

1. Describe the predominant uses of the stewardship land (SFFAS No. 29, par. 40c).
2. Provide the condition of the stewardship land (SFFAS No. 29, par. 41).
3. Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).
4. Provide a brief description of the agency’s stewardship policies for stewardship land (SFFAS No. 29, par. 40b).
5. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 26. Heritage Assets

“Other Notes Info” Tab

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

Enter the physical units at yearend for each agency-entered collection type of heritage asset for the current and prior year.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
	U	U
1. Physical units at the end of the year		

Row headings:

Lines 1 through 5—Agency-entered categories

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

Enter the physical units at yearend for each agency-entered non-collection type of heritage asset for the current and prior year.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
	U	U
Row headings:		

Row headings:

Lines 1 through 5—Agency-entered categories

“Text Data” Tab

1. Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).
2. Provide a brief description of the agency’s stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).
3. Provide a brief description of the condition of each category of the heritage assets (SFFAS 29, par. 26).
4. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 27. Fiduciary Activities**“Other Notes Info” Tab****Section A—Schedule of Fiduciary Net Assets – Deposit Funds – Current Year**

Enter the fiscal 2012 amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following deposit funds (or funds held by non-Federal custodians), enter the required information.

1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, Bureau of Indian Affairs (BIA) Fiduciary Deposit Fund
3. The Department of the Interior, Office of the Special Trustee for American Indians Individual Indian Money (OST IIM) Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of State, Libyan Claims Deposit Fund
- 8- 12. Agency-entered fund

For lines 8 through 12—Agency-entered fund name and Treasury Account Symbol (TAS) for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Column headings:

	<u>Fiscal 2012</u>
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

Section B—Schedule of Fiduciary Net Assets – Deposit Funds – Prior Year

Enter the fiscal 2011 amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following deposit funds (or funds held by non-Federal custodians), enter the required information.

1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, BIA Fiduciary Deposit Fund
3. The Department of the Interior, OST IIM Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of State, Libyan Claims Deposit Fund
- 8- 12. Agency-entered fund

For lines 8 through 12—Agency-entered fund name and TAS for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Column headings:

	<u>Fiscal 2011</u>
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

Section C—Schedule of Fiduciary Net Assets – All Other Agency Funds – Current Year

Enter the fiscal 2012 amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following, enter the required information:

1. The Department of the Interior, OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund
- 3-7. Agency-entered fund

For lines 3 through 7—Designated or agency-entered fund name and TAS for fiduciary deposit funds.

Column headings:

	<u>Fiscal 2012</u>
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X

4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

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

Enter the fiscal 2011 amounts for the following items by the fiduciary fund names identified in the list below.

Row headings:

For the following, enter the required information.

1. The Department of the Interior, OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund
- 3-7. Agency-entered fund

For lines 3 through 7—Designated or agency-entered fund name and TAS for fiduciary deposit funds.

Column headings:

	<u>Fiscal 2011</u>
1. Fiduciary investment in Federal debt securities – net of unamortized premiums and discounts, excluding interest	X
2. Fiduciary fund balance with Treasury (USSGL account 1010 only)	X
3. Interest receivable on fiduciary Federal debt securities	X
4. Investment in non-Federal debt securities – net of unamortized premiums and discounts, and including related interest receivable	X
5. Cash and cash equivalents	X
6. Other assets	X
7. Liabilities due and payable to beneficiaries	X
8. Other liabilities	X
9. Total fiduciary net assets	X

Section E—Number of Agency Fiduciary Funds

Provide the following information related to all fiduciary funds.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Total number of fiduciary funds – all funds	U	U

“Text Data” Tab

1. Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).
2. Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).
3. Provide the TAS for **all** funds with fiduciary activities.
4. For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).
5. Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.

6. If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's fiscal year (SFFAS No. 31, par. 18(e)).
7. If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).
8. If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).
9. If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31, par. 19).
10. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 28A. Financial and Housing Market Stabilization – Investment in Government Sponsored Enterprises (to be completed only by the Department of the Treasury)

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

“Line Item Notes” Tab

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Gross investment as of 09/30	X	X
2. Cumulative valuation (gain/loss)	X	X
3. 09/30 fair value	X	X

Row headings:

1. Fannie Mae senior preferred stock
2. Freddie Mac senior preferred stock
3. Fannie Mae warrants common stock
4. Freddie Mac warrants common stock
- 5.-7. Private entities entered stock
8. Total GSE investment

“Other Notes Info” Tab

Section A – Other Related Information

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks and warrants	X	X
2. Revenue recognized from dividends and periodic commitment fees	X	X

Section B – Other Related Information (in Percentages)

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Nominal cost percentage of common stock on a fully diluted basis	X%	X%
2. Rate of dividends	X%	X%

Section C – Other Related Information in Units

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Number of non-voting senior preferred stock - shares	X	X

“Text Data” Tab

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

Note 28B. Financial and Housing Market Stabilization – Liabilities to Government Sponsored Enterprises (to be completed only by the Department of the Treasury)

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

“Line Item Notes” Tab

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. GSE accrued liability	X	X
2. GSE contingent liability	X	X
3.-5. Private entities entered stock	X	X
6. All other liabilities	X	X

“Other Notes Info” Tab**Section A – Other Related Information**

Under the Senior Preferred Stock Purchase Agreements (SPSPA), provide the following information:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Actual payment made to the GSE	X	X

“Text Data” Tab

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

Note 29A. Derivative Assets (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815-Derivatives and Hedging)**“Line Item Notes” Tab****Derivative Assets:**

Enter the fair market value on a gross basis for the current year and review and change as necessary the amounts for the prior fiscal year for each category of derivative instruments. Do not include cash collateral receivables.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Interest rate contracts	X	X
2. Foreign exchange contracts	X	X
3. Equity contracts	X	X
4. Commodity contracts	X	X
5. Credit contracts	X	X
6. All other contracts	X	X
7. Total derivative amounts	X	X

“Other Notes Info” Tab**Section A—Hedge Derivative Assets**

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral receivables.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Cost basis	X	X
2. Fair value adjustment	X	X
3. Fair market value	X	X

Row headings:

1. Interest rate contracts
2. Foreign exchange contracts
3. Equity contracts
4. Commodity contracts
5. Credit contracts
6. All other contracts
7. Total derivative amounts

Section B— Non-Hedge Derivative Assets

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral receivables.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Cost basis	X	X
2. Fair value adjustment	X	X
3. Fair market value	X	X

Row headings:

1. Interest rate contracts
2. Foreign exchange contracts
3. Equity contracts
4. Commodity contracts
5. Credit contracts
6. All other contracts
7. Total derivative amounts

Section C—Gain/Loss on Derivative Assets Designated as Hedging Instruments

Enter the gain/loss reclassified into earnings from net position (“other comprehensive income”) for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Interest rate contracts	X	X
2. Foreign exchange contracts	X	X
3. Equity contracts	X	X
4. Commodity contracts	X	X
5. Credit contracts	X	X
6. All other contracts	X	X
7. Total reclassified derivative gain/loss	X	X

Section D—Gain/Loss on Derivative Assets Not Designated as Hedging Instruments

Enter the gain/loss recognized into earnings for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Interest rate contracts	X	X
2. Foreign exchange contracts	X	X
3. Equity contracts	X	X
4. Commodity contracts	X	X
5. Credit contracts	X	X
6. All other contracts	X	X
7. Total recognized derivative gain/loss	X	X

“Text Data” Tab

1. Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).
2. Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).
3. Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).
4. Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).
5. Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).
6. Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).
7. Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).
8. Provide a description of the nature of trading activities for no-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).
9. Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).
10. Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).
11. Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).
12. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 29B. Derivative Liabilities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815-Derivatives and Hedging)

“Line Item Notes” Tab

Derivative Liabilities:

Enter the fair market value on a gross basis for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral payables.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Interest rate contracts	X	X
2. Foreign exchange contracts	X	X
3. Equity contracts	X	X
4. Commodity contracts	X	X
5. Credit contracts	X	X
6. All other contracts	X	X
7. Total derivative amounts	X	X

“Other Notes Info” Tab

Section A—Hedge Derivative Liabilities

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral payables.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Cost basis	X	X
2. Fair value adjustment	X	X
3. Fair market value	X	X

Row headings:

1. Interest rate contracts
2. Foreign exchange contracts
3. Equity contracts
4. Commodity contracts
5. Credit contracts
6. All other contracts
7. Total derivative amounts

Section B—Non-Hedge Derivative Liabilities

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral payables.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Cost basis	X	X
2. Fair value adjustment	X	X
3. Fair market value	X	X

Row headings:

1. Interest rate contracts
2. Foreign exchange contracts
3. Equity contracts
4. Commodity contracts
5. Credit contracts
6. All other contracts
7. Total derivative amounts

Section C—Gain/Loss on Derivative Liabilities Designated as Hedging Instruments

Enter the gain/loss reclassified into earnings from net position (“other comprehensive income”) for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Interest rate contracts	X	X
2. Foreign exchange contracts	X	X
3. Equity contracts	X	X
4. Commodity contracts	X	X
5. Credit contracts	X	X
6. All other contracts	X	X
7. Total reclassified derivative gain/loss	X	X

Section D—Gain/Loss on Derivative Liabilities Not Designated as Hedging Instruments

Enter the gain/loss recognized into earnings for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Interest rate contracts	X	X
2. Foreign exchange contracts	X	X
3. Equity contracts	X	X
4. Commodity contracts	X	X
5. Credit contracts	X	X
6. All other contracts	X	X
7. Total recognized derivative gain/loss	X	X

“Text Data” Tab

1. Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).
2. Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).
3. Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC Topic 815-10-50-4A).
4. Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).
5. Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).
6. Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).
7. Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges’ ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).

8. Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).
9. Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).
10. Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).
11. Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).
12. Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 30. Statement of Changes in Social Insurance Amounts (a principal financial statement)

“Other Notes Info” Tab

Section A – Changes in Social Insurance Amounts (OASDI) (SFFAS No. 37, par. 31) (to be completed only by SSA)

	<u>2012</u>	<u>2011</u>
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for the SSA, beginning of the year (that is, as of January 1, 2011)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions, and methods	X	X
3. Changes in economic data assumptions, and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section B – Changes in Social Insurance Amounts (HI – Medicare Part A) (SFFAS No. 37, par. 31) (to be completed only by HHS)

	<u>2012</u>	<u>2011</u>
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for HI - Medicare, beginning of the year (that is, as of January 1, 2011)		XX
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions, and methods	X	X
3. Changes in economic data assumptions, and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section C – Changes in Social Insurance Amounts (SMI – Medicare Part B) (SFFAS No. 37, par. 31) (to be completed only by HHS)

	<u>2012</u>	<u>2011</u>
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare, beginning of the year (that is, as of January 1, 2011)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions, and methods	X	X
3. Changes in economic data assumptions, and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D) (SFFAS No. 17, par. 32 (3))

	<u>2012</u>	<u>2011</u>
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare, beginning of the year (that is, as of January 1, 2011)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions, and methods	X	X
3. Changes in economic data assumptions, and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section E—Changes in Social Insurance Amounts (Railroad Retirement Board) (SFFAS No. 37, par. 31) (to be completed only by RRB)

	<u>2012</u>	<u>2011</u>
1. Provide the net present value of future revenue less future expenditures for current and future participants over the next 75 years for the Railroad Retirement Board, beginning of the year (that is, as of January 1, 2011)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions, and methods	X	X
3. Changes in economic data assumptions, and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

Section F—Changes in Social Insurance Amounts (Black Lung) (SFFAS No. 37, par. 31) (to be completed only by DOL)

	<u>2012</u>	<u>2011</u>
1. Provide the net present value of future revenue less future expenditures for current and future participants for the years 2011-2040 for the Black Lung, beginning of the year (that is, September 30, 2011)	X	X
Reasons for changes in the net present value during the year:		
1. Changes in valuation period	X	X
2. Changes in demographic data assumptions, and methods	X	X
3. Changes in economic data assumptions, and methods	X	X
4. Changes in law or policy	X	X
5. Changes in methodology and programmatic data	X	X
6. Changes in economic and other healthcare assumptions	X	X
7. Changes in projection base	X	X
8. Other changes	X	X

“Text Data” Tab

1. Provide explanation for the changes in demographic assumptions that affect the open group measures.
2. State the economic assumptions, and methods, and their effects on the social insurance open group measure.
3. Provide any legislative changes since the last report that are projected to have a significant effect on all social insurance programs.
4. Provide the methodological improvements and updates of the program-specific data included in the measures.
5. Provide any other relevant information pertaining to changes in social insurance amounts.

Governmentwide Financial Report System FR Notes Entry Instructions

Complete each note by entering the required information in each tab and then marking each note “Complete.” Do not enter zeros if the answer is not applicable. Mark the “No Data” box in each section of the “Line Item Notes,” “Other Notes Info,” and “Text Data” tabs, when no data is applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line and/or column is displayed in GFRS for tabs 2 and 3. The normal balance for tab 1 is the same as the related Balance Sheet line identified in the header of the note.

Enter the reporting method, where instructed, for the few notes that are not tied to an identified reporting method. The reporting method for the majority of the notes is determined by the reporting method used in the agency’s audited financial statements in GFRS Module GF002.

FR Note Instructions

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab

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

Line 1—Enter the amount of Treasury securities including securities held by the Federal Reserve Bank (FRB) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2—Enter the amount of FRB earnings on Treasury securities that exceed the statutory amount for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

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

Line 1—Enter the amount of related party receivables for fiscal 2012 and fiscal 2011.

Line 2—Enter the amount of related party payables for fiscal 2012 and fiscal 2011.

Line 3—Enter the amount of related party operating revenue for fiscal 2012 and fiscal 2011.

Line 4—Enter the amount of related party net cost of operations for fiscal 2012 and fiscal 2011.

Line 5—Enter the amount of the related party economic dependency transactions for fiscal 2012 and fiscal 2011.

Line 6—Enter the amount of investments in related parties for fiscal 2012 and fiscal 2011.

“Text Data” Tab

Line 1—Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of the agency’s audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.

Line 2—Explain the nature of any departures from U.S. GAAP and the impact on the amounts and disclosures in the agency’s financial statements.

Line 3—*When applying the general rule of SFFAS No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.*

Line 4—*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.48).*

Line 5—*Clearly and completely define the reporting entity per FASAB concepts. Provide a list and/or description of the agency's components, entities, or Treasury fund account symbols for which balances and activities are not combined into the agency's consolidated audited financial statements and, therefore, are not represented in the GFRS data.*

Line 6—*Clearly and completely define the reporting entity per FASAB concepts. Provide a list and/or description of the agency's components, entities, or Treasury fund account symbols for which balances and activities are combined into the agency's consolidated audited financial statements and, therefore, are represented in the GFRS data.*

Line 7—*Provide any additional significant accounting policies specific to the agency not included in GFRS Module GF006—FR Notes.*

Line 8—*Provide any other relevant information pertaining to Federal Reserve earnings.*

Line 9-14—*Provide details on the related party relationship and transactions for the related party balances reported on the "Other Notes Info" tab for lines 1 through 6. Also, indicate the page number of the agency's financial report where the amount is identified.*

Line 15—*Provide useful information on the related party leases.*

Line 16—*Provide details on all control relationships.*

Line 17—*Provide any other useful information on related parties.*

Note 2. Cash and Other Monetary Assets

"Agency Note" – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

"Line Item Notes" Tab

Line 1 (to be completed only by Treasury)—*Enter the amount of operating cash – not restricted for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2 (to be completed only by Treasury)—*Enter the amount of operating cash – restricted for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount of other cash that is not restricted for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 7—*Enter the amount of foreign currency for fiscal 2012 in the first column and the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the amount of the reserve position in the IMF for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount of SDR holdings in the Exchange Stabilization Fund for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 4—*Enter the amount of the SDR certificates outstanding with the FRB for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5—*Enter the amount of the interest bearing liability to the IMF for SDR allocations for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 6—*Enter the amount of gold certificates for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

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

Line 1—*Enter the number of fine troy ounces of gold for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the statutory price of 1 fine troy ounce of gold for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the market value of 1 fine troy ounce of gold for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Section C—Analysis of Cash Held Outside Treasury

Line 1 – *Enter the total amount of cash held outside of Treasury that is reported to the Treasury Central Accounting Division via the FMS 224 or FMS 1219/1220 for fiscal 2012 in the first column and for fiscal 2011 in the second column.*

Line 2 through 6—*Agency-entered descriptions and amounts representing reconciling items between the cash held outside of Treasury reported to the Treasury Central Accounting Division via the Statement of Transactions/Statement of Accountability (FMS 224 or FMS 1220, SF 1221/FMS 1219 and SF 1218) versus the total cash reported in GFRS Note 2. Enter the reconciling amounts for fiscal 2012 in the first column and for fiscal 2011 in the second column.*

Line 7—This is a calculated amount.

“Text Data” Tab

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

Line 2—*Describe the nature of the amounts reported on the “Line Item Notes” tab, line 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 reported on the “Line Item Notes” tab, line 7, “Foreign currency” (for example, by law, regulation, or agreement).*

Line 8—*Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).*

Line 9—*Provide further details to support the nature and cause of the reconciling items reported in Section C, lines 2 through 6. Include details regarding how these reconciling items are being addressed and resolved.*

Line 10—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 3. Accounts and Taxes Receivable

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1—*Enter the amount of gross accounts receivable for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the amount of interest receivable related to accounts receivable (in line 1 above) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount of receivables for penalties, fines, and administrative fees related to accounts receivable for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 4—*Enter the amount of the allowance for loss on accounts receivable for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5—*Enter the amount of the allowance for loss on interest receivable related to accounts receivable for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

“Text Data” Tab

Line 1—*Describe the method(s) used to calculate the allowances on accounts receivable.*

Line 2 (to be completed only by Treasury, DOL, and DHS)—*Describe the method(s) used to calculate the allowance on taxes receivable.*

Line 3—*Provide a reconciliation of the material differences between the balance of accounts receivable and the Treasury Report on Receivables.*

Line 4—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 4A. Direct Loans Receivable and Mortgage Backed Securities

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Row headings – direct loan and defaulted guaranteed loan programs:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Export Loans (to be completed only by the Department of Agriculture)
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 fiscal 2012 face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 2—*Enter the fiscal 2012 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—Fiscal 2012 net, loans receivable. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the fiscal 2011 face value of loans outstanding (loans/defaulted guaranteed loans receivable gross).*

Column 5—*Enter the fiscal 2011 long-term cost of direct loans and defaulted guaranteed loans outstanding (including foreclosed property, interest, penalties, and allowance).*

Column 6—Fiscal 2011 net, loans receivable. This is a calculated amount and is the total of columns 4 and 5.

“Other Notes Info” Tab

Section A—Subsidy Expense/(Income)

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

Column 1—*Enter the amount of fiscal 2012 subsidy expense/(income) in the first column.*

Column 2—*Enter the amount of fiscal 2011 subsidy expense/(income) in the second column or review and change as necessary the amount for fiscal 2011.*

Section B—Foreclosed Assets – Balances (SFFAS No. 32, par. 21)

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

Line 1—*Enter the balances for property held pre-1992 for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the balances for property held post-1991 for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

“Text Data” Tab

Line 1—*Provide a broad description of foreclosed property.*

Line 2—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 4B. Loan Guarantees

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Row headings – loan guarantee programs:

1. Federal Family Education Loans (to be completed only by the Department of Education)
2. Federal Housing 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)
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 fiscal 2012.*

Column 2—*Enter the amount of loan guarantee liability for fiscal 2011 or review and change as necessary the amount of the loan guarantee liability for fiscal 2011.*

“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 fiscal 2012.*

Column 2—*Enter the amount guaranteed by the Government (total outstanding principal) for fiscal 2012.*

Column 3—*Enter the amount of the subsidy expense/(income) for fiscal 2012.*

Column 4—*Enter the face value of loans outstanding (total outstanding principal) for fiscal 2011.*

Column 5—*Enter the amount guaranteed by the Government (total outstanding principal) for fiscal 2011.*

Column 6—*Enter the amount of the subsidy expense/(income) for fiscal 2011.*

“Text Data” Tab

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

Note 5. Inventories and Related Property

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1—Enter the gross beginning balance of inventory for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. This amount is equal to the prior-year net inventory plus the prior-year allowance balance end of year.

Line 2—Enter prior-period adjustments to inventory (not restated) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of capitalized acquisitions from the public for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 4—Enter the amount of capitalized acquisitions from Government agencies for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 5—Enter the amount of inventory sold or used for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 6—Enter the amount of the total allowance for inventories and related property for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 7—Ending balance of inventory, net. This is a calculated line and is the net of lines 1 through 6.

Note: The ending net balance for fiscal 2011, plus total allowance for inventories for fiscal 2011, must equal the beginning gross balance for fiscal 2012.

“Other Notes Info” Tab**Section A—Inventory Yearend Balances by Category Type**

Line 1—Enter the amount of inventory purchased for sale for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2—Enter the amount of inventory held in reserve for future sale to the public for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of inventory and operating materials and supply items held for repair for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 4—Enter the amount of inventory – excess, obsolete, and unserviceable for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 5—Enter the amount of operating materials and supplies held for use for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 6—Enter the amount of operating materials and supplies held in reserve for future use for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 9—Enter the amount of stockpile materials held for sale for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 10—Enter the amount of forfeited property for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. This amount should agree with the amount entered on line 6 of the “Line Item Notes” tab.

Line 13—Total inventories and related property, net. This is a calculated line and is the net of lines 1 through 12. This total must equal the ending balance as reported on the “Line Item Notes” tab.

Section B—Capitalized Acquisitions From Government Agencies by Trading Partner

Line 1—Enter the amount of capitalized assets acquired from the General Services Administration (4700) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2—Enter the amount of capitalized assets acquired from the Department of Defense (DE00) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of capitalized assets acquired from the Department of Justice (1500) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 4—Enter the amount of capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 5—Enter the amount of capitalized assets acquired from all other departments for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 6—Total capitalized assets from Federal agencies. This is a calculated line and is the total of lines 1 through 5. This total must equal the amount reported for capitalized assets from Federal agencies in the “Line Item Notes” tab.

Section C—Other Information – Dollar Value

Line 1—Enter the dollar value balance of seized property for fiscal 2012 in the first column and review and change as necessary the dollar value balance for fiscal 2011 in the second column.

Line 2—Enter the dollar value balance of forfeited property for fiscal 2012 in the first column and review and change as necessary the dollar value balance for fiscal 2011 in the second column.

Line 3—Enter the dollar value balance of goods held under price support and stabilization programs for fiscal 2012 in the first column and review and change as necessary the dollar value balance for fiscal 2011 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 2012 in the first column and review and change as necessary the number of items/volume for fiscal 2011 in the second column.*

Line 2—*Enter the number of items/volume of forfeited property for fiscal 2012 in the first column and review and change as necessary the number of items/volume for fiscal 2011 in the second column.*

Line 3—*Enter the number of items/volume of goods held under price support and stabilization programs for fiscal 2012 in the first column and review and change as necessary the number of items/volume for fiscal 2011 in the second column.*

“Text Data” Tab

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

Line 1—*Describe the method used to calculate the allowance.*

Line 2—*Provide the significant accounting principles and the methods of applying those principles.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

The ending balance for fiscal 2011 (PP&E accumulated depreciation) must equal the beginning balance for fiscal 2012.

“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 2012.*

Column 2—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2012.*

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 2011.*

Column 5—*Enter the amount of the beginning balance of the accumulated depreciation/amortization for fiscal 2011.*

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 2012.*

Column 2—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2012.*

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 2011.*

Column 5—*Enter the increase or decrease to accumulated depreciation/amortization related to the prior-period adjustment (not restated) for fiscal 2011.*

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

Line 3—Capitalized acquisitions from the public

Column 1—*Enter the total purchases and other additions from the public for fiscal 2012.*

Column 2—Intentionally left blank.

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

Column 4—*Enter the total purchases and other additions from the public for fiscal 2011.*

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 2012.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2012, 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 2011.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to capitalized acquisitions from Government agencies for fiscal 2011, 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 2012.*

Column 2—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2012.*

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 2011.*

Column 5—*Enter the amount of accumulated depreciation/amortization related to all items removed from PP&E for fiscal 2011.*

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 2012.*

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 2011.*

Column 5—Intentionally left blank.

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

Line 7—Stewardship reclassifications

Column 1—*Enter the amount of PP&E that has been removed from the Balance Sheet and reclassified as heritage assets, Federal mission assets, or stewardship land for fiscal 2012.*

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 2012.*

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 2011.*

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 2011.*

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&E balance end of year

Column 1—Automatically calculated based on information provided for fiscal 2012.

Column 2—Automatically calculated based on information provided for fiscal 2012.

Column 3—Automatically calculated for fiscal 2012.

Column 4—Automatically calculated based on information provided for fiscal 2011.

Column 5—Automatically calculated based on information provided for fiscal 2011.

Column 6—Automatically calculated for fiscal 2011.

“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 2012 in the first column and review and change as necessary the cost for fiscal 2011 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 2012 in the first column and review and change as necessary the cost for fiscal 2011 in the second column.*

Line 3—*Enter the gross cost of construction in progress for fiscal 2012 in the first column and review and change as necessary the cost for fiscal 2011 in the second column.*

Line 4—*Enter the gross cost of land and land rights for fiscal 2012 in the first column and review and change as necessary the cost for fiscal 2011 in the second column.*

Line 5—*Enter the gross cost of internal use software and internal use software in development for fiscal 2012 in the first column and review and change as necessary the cost for fiscal 2011 in the second column.*

Line 6—*Enter the gross cost of assets under capital lease for fiscal 2012 in the first column and review and change as necessary the cost for fiscal 2011 in the second column.*

Line 7—*Enter the gross cost of leasehold improvements for fiscal 2012 in the first column and review and change as necessary the cost for fiscal 2011 in the second column.*

Line 8—*Enter the gross cost of other PP&E for fiscal 2012 in the first column and review and change as necessary the cost for fiscal 2011 in the second column.*

Line 9—Total PP&E. This is a calculated line and is the total of lines 1 through 8. This total must equal the ending PP&E balances reported in the “Line Item Notes” tab.

Section B—Accumulated Depreciation/Amortization for Each Category

Line 1—*Enter the amount of accumulated depreciation/amortization related to buildings, structures, and facilities, including improvements to land, for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the amount of accumulated depreciation/amortization related to furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount of accumulated depreciation/amortization related to internal use software for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 4—*Enter the amount of accumulated depreciation/amortization related to assets under capital lease for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5—Enter the amount of accumulated depreciation/amortization related to leasehold improvements for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 6—Enter the amount of accumulated depreciation/amortization related to other PP&E for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 7—Total accumulated depreciation/amortization. This is a calculated line and is the total of lines 1 through 6. This total must equal the total accumulated depreciation/amortization amounts reported in the “Line Item Notes” tab.

Section C—Capitalized Acquisitions by Trading Partner

Note: This section breaks down the amount reported on line 4 in the “Line Item Notes” tab by trading partner.

Line 1—Enter the amount of net capitalized assets acquired from the General Services Administration (4700) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in second column.

Line 2—Enter the amount of net capitalized assets acquired from the Department of Defense (DE00) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of net capitalized assets acquired from the Department of the Interior (1400) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 4—Enter the amount of net capitalized assets acquired from the Department of Justice (1500) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 5—Enter the amount of net capitalized assets acquired from the National Aeronautics and Space Administration (8000) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 6—Enter the amount of net capitalized assets acquired from all other departments for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 7—Total net capitalized assets acquired from Federal agencies. This is a calculated line and is the total of lines 1 through 6. This total must equal the amount reported for capitalized assets in the “Line Items Notes” tab.

Section D—Gain/Loss on Sale/Disposition

Line 1—Enter the amount of the gain/loss on the sale and/or disposition of PP&E for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in second column.

“Text Data” Tab

Line 1—Provide the physical quantity information, by category, for multiuse heritage assets that are included in the “Line Item Notes” tab (SFFAS No. 29, par.25).

Line 2—Provide any other relevant information pertaining to this note and any material changes to the prior years’ depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

For purposes of reporting in the Governmentwide Financial Statements, this note does not include U.S. Treasury securities. This activity is to be reported in Note 10B—Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds.

“Line Item Notes” Tab

Fixed Income/Debt Securities are any securities representing a creditor relationship with an enterprise. This includes, among other items, municipal securities, corporate bonds, convertible debt, commercial paper, and all securitized debt instruments such as collateralized mortgage obligation and real estate mortgage investment conduits, and interest-only and principle-only strips. For more information on debt securities, refer to FASB ASC 320-10-50-1 and 320-10-50-9.

Line 1—Enter the amount of the net investment in non-U.S. Government fixed income/debt securities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2—Enter the amount of the net investment in commercial debt securities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of the net investment in mortgage/asset backed fixed/debt securities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 4—Enter the amount of the net investment of corporate and other bond fixed/debt securities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 5—Enter the amount of the net investment in all other fixed income/debt securities not separately reported on lines 1 through 4 for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Equity Securities are any securities representing an ownership interest in an enterprise (for example, common, preferred, or other capital stock), or the right to acquire (for example, warrants, rights, and call options), or dispose of (for example, put options) an ownership interest in an enterprise at fixed or determinable prices. For more information on equity securities, refer to FASB ASC 320-10-50-1 and 320-10-50-9.

Line 6—Enter the amount of the net investment in common stock equity securities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 7—Enter the amount of the net investment in unit trust equity securities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 9—Enter the amount of other net investment not separately reported on lines 1 through 8 for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

“Other Notes Info” Tab

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

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities

Column 1—Enter the cost basis for fiscal 2012.

Column 2—Enter the unamortized premium/discount for fiscal 2012.

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Line 2—Commercial securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Line 3—Mortgage/asset backed securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Line 4—Corporate and other bond securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Line 5—All other fixed income/debt securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Equity Securities:

Line 6—Common stocks

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Line 7— Unit trusts

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Line 8—All other equity securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

Line 9—Other

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unamortized premium/discount for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unamortized premium/discount for fiscal 2011.*

Column 6—Prior-year net investments. This is a calculated amount and is the total of columns 4 and 5.

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

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 2—Commercial securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 3—Mortgage/asset backed securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 4—Corporate and other bond securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 5—All other fixed income/debt securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Equity Securities:

Line 6—Common stocks

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 7— Unit trusts

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 8—All other equity securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 9—Other

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Section C—Investment Category – Trading Securities

Fixed Income/Debt Securities:

Line 1—Non-U.S. Government securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 2—Commercial securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 3—Mortgage/asset backed securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 4—Corporate and other bond securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 5—All other fixed income/debt securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Equity Securities:

Line 6—Common stocks

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 7— Unit trusts

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 8—All other equity securities

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year fair market value. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—*Enter the unrealized gain/loss for fiscal 2011.*

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Line 9—Other

Column 1—*Enter the cost basis for fiscal 2012.*

Column 2—*Enter the unrealized gain/loss for fiscal 2012.*

Column 3—Current-year net investment. This is a calculated amount and is the total of columns 1 and 2.

Column 4—*Enter the cost basis for fiscal 2011.*

Column 5—Enter the unrealized gain/loss for fiscal 2011.

Column 6—Prior-year fair market value. This is a calculated amount and is the total of columns 4 and 5.

Section D—Other Information

Line 1—Enter the amount of the proceeds from the sales of available-for-sale securities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-9)

Line 2—Enter the amount of the gross realized gains from the sales of available-for-sale securities that have been included in earnings as a result of those sales proceeds for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-9)

Line 3—Enter the amount of the gross realized losses from the sales of available-for-sale securities that have been included in earnings as a result of those sales proceeds for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-9)

Line 4—Enter the amount of the gross gains that are included in earnings from the transfers of securities from the available-for-sale category into the trading category for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-9)

Line 5—Enter the amount of the gross losses that are included in earnings from the transfers of securities from the available-for-sale category into the trading category for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-9)

Line 6—Enter the amount of the net unrealized holding gain on available-for-sale securities for the period that has been included in accumulated other comprehensive income for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-9)

Line 7—Enter the amount of the net unrealized holding loss on available-for-sale securities for the period that has been included in accumulated other comprehensive income for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-9)

Line 8—Enter the amount of gains and losses on available-for-sale securities that have been reclassified out of accumulated other comprehensive income into earnings for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-10)

Line 9—Enter the amount that represents the portion of trading gains and losses for the period that relates to trading securities still held at the reporting due date for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-10)

Line 10—Enter the net carrying amount of the sold or transferred securities for any sales of or transfers from securities classified as held-to-maturity for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-10)

Line 11—Enter the net gain or loss in accumulated other comprehensive income from any derivative that hedged the forecasted acquisition of the held-to-maturity security of the sold or transferred security for any sales of or transfers from securities classified as held-to-maturity for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. (FASB ASC 320-10-50-10)

“Text Data” Tab

Line 1—*Provide a description of the amounts reported on the “Line Item Notes” tab for lines 5, 8, and 9.*

Line 2—*Provide a description of the amounts reported on the “Other Notes Info” tab for lines 5, 8, and 9 in Sections A through C.*

Line 3—*Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (that is, specific identification, average cost, or other method used). (FASB ASC 320-10-50-9)*

Line 4—*Provide the circumstances leading to the decision to sell or transfer the security for any sales of or transfers from securities classified as held-to-maturity. (FASB ASC 320-10-50-10)*

Line 5—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 8. Other Assets

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1—*Enter the amount for advances and prepayments for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the amount for FDIC receivable from resolution activity for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount for NCUA loans for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 4—*Enter the amount for regulatory assets as required to be reported per FASB 71 (Accounting for the Effects of Certain Types of Regulation) for fiscal 2012 in the first column and the fiscal 2011 amount in the second column.*

Line 5—*Enter the amount for other assets for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 9. Accounts Payable

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

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

“Line Item Notes” Tab

Line 1—*Enter the amount of accounts payable for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

“Other Notes Info” Tab**Section A—Interest**

Column 1—*Enter the amount of interest accrued and owed to others for fiscal year 2012.*

Column 2—*Enter the amount of interest accrued and owed to others for fiscal year 2011.*

“Text Data” Tab

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

Note 10A. Federal Debt Securities Held by the Public

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Lines 1 through 8 to be completed only by Treasury.

Line 1—*Enter the amount of marketable securities – Treasury bills for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 2—*Enter the amount of marketable securities – Treasury notes for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 3—*Enter the amount of marketable securities – Treasury bonds for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 4—*Enter the amount of marketable securities – Treasury inflation protected securities for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 5—*Enter the amount of nonmarketable securities for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 6—*Enter the amount of the unamortized premium on Treasury securities for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 7—Enter the amount of the unamortized discount on Treasury securities for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 8—Enter the amount of accrued interest payable on debt issued by Treasury for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Agency securities:

Line 9—Enter the amount of securities at par for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 10—Enter the amount of the unamortized premium on securities for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 11—Enter the amount of the unamortized discount on securities for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 12—Enter the amount of accrued interest payable on agency securities for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

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

Section A—Other Related Information

Line 1—Enter the amount of the debt subject to statutory limit for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 2—Enter the amount of the statutory debt limit for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 3—Enter the amount of the losses or gains for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary for fiscal 2011 amount in the second column.

Line 2—Enter the average interest rate on marketable securities for Treasury notes for fiscal 2012 in the first column and review and change as necessary for fiscal 2011 amount in the second column.

Line 3—Enter the average interest rate on marketable securities for Treasury bonds for fiscal 2012 in the first column and review and change as necessary for fiscal 2011 amount in the second column.

Line 4—Enter the average interest rate on marketable securities for Treasury inflation protected securities for fiscal 2012 in the first column and review and change as necessary for fiscal 2011 amount in the second column.

Line 5—Enter the average interest rate on nonmarketable securities for fiscal 2012 in the first column and review and change as necessary for fiscal 2011 amount in the second column.

“Text Data” Tab

Line 1— Pursuant to Federal law, are old currencies issued by the Federal Government and not yet redeemed or written off identified as a Federal debt liability at face value?

Line 2—*Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Note: Information for funds not presented individually must be aggregated as much as possible. Funds with an ending balance greater than \$5 billion should be presented individually in lines 23 through 25.

Lines 1 through 22 are for specific programs and funds. Enter the amounts for these funds as indicated.

Lines 23 through 25 are to be used for other large programs and funds not specifically listed on lines 1 through 22.

Line 26 is to be used to aggregate all other smaller programs and funds not separately listed on lines 1 through 22.

“Other Notes Info” Tab**Section A—Programs and Funds**

1. Social Security Administration, Federal Old-Age and Survivors Insurance
2. Office of Personnel Management, Civil Service Retirement and Disability
3. Office of Personnel Management, Employees’ Health Benefits
4. Department of Health and Human Services, Federal Hospital Insurance
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance
8. Department of Labor, Unemployment
9. Federal Deposit Insurance Corporation Funds
10. Office of Personnel Management, Employees’ Life Insurance
11. Department of Energy, Nuclear Waste Disposal
12. Department of Health and Human Services, Federal Supplementary Medical Insurance
13. Department of Housing and Urban Development, Federal Housing Administration
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation Fund
18. Department of State, Foreign Services Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
21. Office of Personnel Management, Postal Service Retiree Health Benefits Fund
22. Department of Housing and Urban Development, Ginnie Mae
- 23-25. Agency-entered description
26. All other programs and funds

For the program and funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current 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—Current-year net investment. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the prior 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—Prior-year net investment. This is a calculated amount and is the net of columns 5 through 7.

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

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

For the fiduciary funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the current 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—Current-year net investment. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the prior 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—Prior-year net investment. This is a calculated amount and is the net of columns 5 through 7.

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

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

For the fiduciary funds listed above, enter the information as follows:

Column 1—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the current 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—Current-year net investment. This is a calculated amount and is the net of columns 1 through 3.

Column 5—*Enter the amount of the par value of the investment (U.S. Treasury debt holdings) for the prior 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—Prior-year net investment. This is a calculated amount and is the net of columns 5 through 7.

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

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

“Agency Note” – Enter a reference to where the data entered in this note can be found in the agency’s audited financial statements and describe where the entered data is derived (for example, note number, page number, and/or agency worksheet).

For the program and funds listed, enter the information as follows:

1. Social Security Administration, Federal Old-Age and Survivors Insurance
2. Office of Personnel Management, Civil Service Retirement and Disability
3. Office of Personnel Management, Employees’ Health Benefits
4. Department of Health and Human Services, Federal Hospital Insurance
5. Department of Defense, Military Retirement Fund
6. Department of Defense, Medicare-Eligible Retiree Health Care Fund
7. Social Security Administration, Federal Disability Insurance
8. Department of Labor, Unemployment
9. Federal Deposit Insurance Corporation Funds
10. Office of Personnel Management, Employees’ Life Insurance
11. Department of Energy, Nuclear Waste Disposal
12. Department of Health and Human Services, Federal Supplementary Medical Insurance
13. Department of Housing and Urban Development, Federal Housing Administration
14. Department of Veterans Affairs, National Service Life Insurance Fund
15. Department of Transportation, Highway Trust Fund
16. Department of Transportation, Airport and Airway Trust Fund
17. Pension Benefit Guaranty Corporation Fund
18. Department of State, Foreign Services Retirement and Disability Fund
19. Department of the Treasury, Exchange Stabilization Fund
20. Railroad Retirement Board
21. Office of Personnel Management, Postal Service Retiree Health Benefits Fund
22. Department of Housing and Urban Development, Ginnie Mae
- 23-25. Agency-entered descriptions
26. All other programs and funds
27. Subtotal intragovernmental debt holdings
28. Total net unamortized premiums/discounts for intragovernmental debt holdings
29. Total intragovernmental debt holdings. This is a calculated line and is the total of lines 27 and 28.

Line 1 – 26—*Enter the amount of the par value of the investment (intragovernmental debt holdings) for the current year in the first column and the prior year in the second column.*

Line 27—Subtotal intragovernmental debt holdings. This is a calculated line and is the total of lines 1 through 26.

Line 28—*Enter the amount of total net unamortized premiums/discounts for intragovernmental debt holdings for the current year in the first column and the prior year in the second column, as presented in the Bureau of the Public Debt’s current Fiscal Years Schedules of Federal Debt.*

Line 29—Total intragovernmental debt holdings. This is a calculated line and is the total of lines 27 and 28.

“Text Data” Tab

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

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1—*Enter the amount of pension liability and accrued benefits (excluding Railroad Retirement benefits and Veterans Affairs pension, due to eligible Federal civilian or military employees or their beneficiaries) for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 4—*Enter the amount of life insurance and accrued benefits for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

“Other Notes Info” Tab

Note: The sum of actuarial (gains)/losses from assumption changes as reported in Section A (line 8), Section C (line 7), Section E (line 6), and Section G (line 4), should equal line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Section A—Pension and Accrued Benefits Liability

The ending balance for fiscal 2011 must equal the beginning balance for fiscal 2012.

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 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 2—Enter the amount of the prior-period adjustments (not restated) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of the prior (and past) service costs from plan amendments (or initiation of a new plan) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 4—Enter the amount of the normal costs (SFFAS No. 5, par. 72) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 5—Enter the amount of the interest on pension liability for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 6—Enter the amount of prior (and past) service cost (from the initiation of a new plan) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 7—Enter the amount of actuarial (gains)/losses “from experience” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 8—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Note: The actuarial (gains)/losses from pension assumption changes in line 8 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 9—Enter the amount of other costs for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 10—Total pension expense (SFFAS No. 5, par. 72). This is a calculated line and is the net of lines 2 through 9.

Line 11—Enter the amount of benefits paid for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column. The change in pension benefits due and payable to beneficiaries is included in benefits paid.

Line 12—Pension and accrued benefits liability – end of period. This is a calculated line and is the net of lines 1, 10, and 11. This total must equal the balances reported on line 1 on the “Line Item Notes” tab.

Section B—Pension Liability Long-Term Significant Assumptions Used in Fiscal 2012 and Fiscal 2011 Valuation

Line 1—(Except OPM) Enter the rate of interest used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.

Line 2—(Except OPM) Enter the rate of inflation used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.

Line 3—(Except OPM) Enter the rate of projected salary increases used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.

Line 4—(to be completed only by OPM) Enter the CSRS rate of interest used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.

Line 5—(to be completed only by OPM) *Enter the CSRS rate of inflation used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Line 6—(to be completed only by OPM) *Enter the CSRS rate of projected salary increases used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Line 7—(to be completed only by OPM) *Enter the FERS rate of interest used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Line 8—(to be completed only by OPM) *Enter the FERS rate of inflation used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Line 9—(to be completed only by OPM) *Enter the FERS rate of projected salary increases used in determining the pension liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Section C—Postretirement Health and Accrued Benefits

The ending balance for fiscal 2011 must equal the beginning balance for fiscal 2012.

Note: The sum of actuarial (gains)/losses from assumption changes (line 7) should equal line 4 “Gains/Losses from Changes in Actuarial Assumptions” on the Reclassified Statement of Net Cost.

This section is a breakdown of the amount entered for postretirement health and accrued benefits in the “Line Item Notes” tab, line 2.

Line 1—*Enter the amount of the actuarial accrued postretirement health and accrued benefits liability beginning of the period for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column (SFFAS No. 5, par. 88).*

Line 4—*Enter the amount of normal costs for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5—*Enter the amount of interest on postretirement health liability for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 6—*Enter the amount of other actuarial (gains)/losses “from experience” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 7—*Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Note: The actuarial (gains)/losses from postretirement health assumption changes in line 7 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 8—*Enter the amount of other costs for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 9—Total postretirement health benefits expense. This is a calculated line and is the net of lines 2 through 8.

Line 10—*Enter the amount of claims and expenses paid and the change in benefit premiums payable to carriers for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 11—Postretirement health and accrued benefits liability – end of period. This is a calculated line and is the net of lines 1, 9, and 10. This total must equal the balances reported on line 2 on the “Line Item Notes” tab.

Section D—Postretirement Health Liability Significant Assumptions Used in Determining the Fiscal 2012 and Fiscal 2011 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 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Line 2—*Enter the ultimate rate of health care cost trend used in determining the postretirement health benefits liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Line 3—*Enter the single equivalent rate of health care cost trend for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.*

Section E—Civilian Life Insurance and Accrued Benefits (to be completed only by OPM)

The ending balance for fiscal 2011 must equal the beginning balance for fiscal 2012.

Note: The sum of actuarial (gains)/losses from assumptions changes (line 6) should equal line 4 “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

This section is a breakdown of the amount entered for life insurance and accrued benefits in the “Line Item Notes” tab, line 4.

Line 1—*Enter the amount of the actuarial accrued life insurance and accrued benefits liability beginning of the period for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 2—*Enter the amount of prior-period adjustments (not restated) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount of the new entrant expense for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 4—*Enter the amount of interest on life insurance liability for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5—*Enter the amount of other actuarial (gains)/losses “from experience” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 6—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Note: The actuarial (gains)/losses from life insurance assumption changes in line 6 (only) should be included in line 4, “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

Line 7—Enter the amount of other costs for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 8—Total life insurance benefits expense. This is a calculated line and is the net of lines 2 through 7.

Line 9—Enter the amount of costs paid for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 10—Actuarial accrued life insurance benefits liability – end of period. This is a calculated line and is the net of lines 1, 8, and 9. This total must equal the balances reported on line 4 on the “Line Item Notes” tab.

Section F—Civilian Actuarial Life Insurance Liability (to be completed only by OPM)

Line 1—Enter the rate of interest used in determining the civilian actuarial life insurance liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.

Line 2—Enter the rate of increases in salary used in determining the civilian actuarial life insurance liability and related expense for fiscal 2012 in the first column and review and change as necessary the rate for fiscal 2011 in the second column.

Section G—Veterans Compensation and Burial Benefits (to be completed only by the Department of Veterans Affairs (VA))

The ending balance for fiscal 2011 must equal the beginning balance for fiscal 2012.

Note: The sum of actuarial (gains)/losses from assumptions changes (line 4) should equal line 4 “Gains/Losses from Changes in Actuarial Assumptions,” on the Reclassified Statement of Net Cost.

This is a breakdown of the amount reported on the “Line Item Notes” tab, line 3.

Line 1—Enter the amount of the actuarial accrued veterans compensation and burial liability beginning of the period for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.

Line 2—Enter the amount of prior-period adjustments (not restated) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of actuarial (gains)/losses “from experience” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 4—Enter the amount of actuarial (gains)/losses “from assumption changes” (SFFAS No. 33, par. 22) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 5—Enter the amount of other for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 6—Total current year expense. This is a calculated line and is the net of lines 2 through 5.

Line 7—Veterans compensation and burial benefits liability – end of period. This is a calculated line and is the net of lines 1 and 6. This total must equal the balances reported on line 3 on the “Line Item Notes” tab.

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

Line 1—Enter the rate of interest used to determine the veterans compensation and burial benefits valuation (SFFAS No. 5, par. 67) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Section I—Other

Line 1—Enter the amount of nonmarketable Treasury securities held by the Thrift Savings Plan (TSP) Fund for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the market value of investments in market-based and marketable securities included in line 2 for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and fiscal 2011 in the second column.

Line 5—Enter the market value of investments in market-based and marketable securities included in line 4 for fiscal 2012 in the first column and fiscal 2011 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 2012 in the first column and the fiscal 2011 amount in the second column.

Line 7 (to be completed only by VA)—Enter the average medical cost per year for fiscal 2008 through 2012 in the first column and the fiscal 2011 amount in the second column.

Section J—Totals for Allocation (to be completed only by the OPM)

This section is for the non-normal cost to be allocated to the agencies.

Line 1—Enter the amount of service cost.

Column 1—Enter the amount for CSRS for fiscal 2012.

Column 2—Enter the amount for FERS for fiscal 2012.

Column 3—Enter the amount for Health for fiscal 2012.

Column 4—Enter the amount for CSRS for fiscal 2011.

Column 5—Enter the amount for FERS for fiscal 2011.

Column 6—Enter the amount for Health for fiscal 2011.

Line 2—Enter the amount of interest cost.

Column 1—*Enter the amount for CSRS for fiscal 2012.*

Column 2—*Enter the amount for FERS for fiscal 2012.*

Column 3—*Enter the amount for Health for fiscal 2012.*

Column 4—*Enter the amount for CSRS for fiscal 2011.*

Column 5—*Enter the amount for FERS for fiscal 2011.*

Column 6—*Enter the amount for Health for fiscal 2011.*

Line 3—Enter the amount of the actuarial gains or losses.

Column 1—*Enter the amount for CSRS for fiscal 2012.*

Column 2—*Enter the amount for FERS for fiscal 2012.*

Column 3—*Enter the amount for Health for fiscal 2012.*

Column 4—*Enter the amount for CSRS for fiscal 2011.*

Column 5—*Enter the amount for FERS for fiscal 2011.*

Column 6—*Enter the amount for Health for fiscal 2011.*

Line 4—Enter the amount of the employee participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2012.*

Column 2—*Enter the amount for FERS for fiscal 2012.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2011.*

Column 5—*Enter the amount for FERS for fiscal 2011.*

Column 6—Intentionally left blank.

Line 5—Enter the amount of the employer participant contributions.

Column 1—*Enter the amount for CSRS for fiscal 2012.*

Column 2—*Enter the amount for FERS for fiscal 2012.*

Column 3—Intentionally left blank.

Column 4—*Enter the amount for CSRS for fiscal 2011.*

Column 5—*Enter the amount for FERS for fiscal 2011.*

Column 6—Intentionally left blank.

Line 6—Total non-normal cost to be allocated. This is a calculated line and is the total of lines 1 through 5.

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

Lines 1 through 36—*Enter the amount of basic pay for employees participating in Federal pension plans by agency.*

Column 1—*Enter the amount of CSRS basic pay for fiscal 2012.*

Column 2—*Enter the amount of FERS basic pay for fiscal 2012.*

Column 3—*Enter the amount of CSRS basic pay for fiscal 2011.*

Column 4—*Enter the amount of FERS basic pay for fiscal 2011.*

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

Lines 1 through 36—*Enter the number of employees participating in OPM health plans by agency in column 1 for fiscal 2012 and column 2 for fiscal 2011.*

Section M—Estimated Agency Imputed Costs (to be completed only by OPM)

Lines 1 through 36—*Enter the estimated amount of the agency imputed cost by agency in column 1 for fiscal 2012 and review and change as necessary the amount in column 2 for fiscal 2011.*

Section N—Workers' Compensation Benefits (to be completed only by DOL)

Column 1—*Enter the percentage of the compensation cost of living adjustments (COLAs) for years 2013-2017+.*

Column 2—*Enter the percentage of the Consumer Price Index – medical (CPIM) for years 2013-2017+.*

Section O—Workers' Compensation Benefits – Interest Rate Assumption for 10-Year Treasury Notes (to be completed only by DOL)

Line 1—*Enter (first year) interest rate assumption used for 10-year Treasury notes in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Line 2—*Enter (year 2 and after) interest rate assumption used for 10-Year Treasury notes in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Section P—Life Insurance Benefits (to be completed only by VA)

Line 1—*Enter the National Service Life Insurance death benefits in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Line 2—*Enter the Veterans Special Life Insurance death benefits in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Line 3—*Enter the Veterans Reopened Insurance death benefits in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Line 4—*Enter the other insurance death benefits in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

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 2012 and in column 2 for fiscal 2011.*

Line 7—*Enter the disability income and waiver in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Line 8—*Enter the insurance dividends payable in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Line 9 — *Enter the unearned premiums in column 1 for fiscal 2012 and in column 2 for fiscal 2011.*

Line 10—Total veterans life insurance liability. This is a calculated line and is the net of lines 5, 6, 7, 8, and 9.

“Text Data” Tab

Line 1—*Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life): a description of each component of the liability for future policy benefits; an explanation of its projected use; and any other potential uses.*

Note: In accordance with SFFAS No. 5, par. 110 and Table 9, all components of the liability for future policy benefits should be separately disclosed in a footnote with a description of each amount and an explanation of its projected use and any other potential uses.

Line 2—*For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans.*

Note: In accordance with SFFAS No. 5, par. 67, agencies should disclose the assumptions used and are encouraged to consult with one another in order to achieve consistency among the assumptions used for financial reports. Additionally, smaller Federal administrative entities may use any of the assumptions used by the three primary plans or their own assumptions. However, assumptions differing from those of the primary plans require a footnote disclosure detailing how and why the assumptions differ.

Line 3—*Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).*

Line 4—*Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par. 19).*

Line 5—*Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).*

Line 6—*Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).*

Line 7 (to be completed only by DOD)—*Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for the DOD Military Retirement Fund for the current year. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).*

Line 8 (to be completed only by DOD)—*Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).*

Line 9 (to be completed only by VA)—*Enter the narrative that would best describe the reasons for any significant changes in the actuarial liability for veterans compensation and burial benefits. Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).*

Line 10—*Enter the source of the information [that is, footnote and/or section in the Performance and Accountability Report (PAR)] entered for “Line Item Notes” tab, lines 4, 5, and 6.*

Line 11—*Enter the source of the information (that is, footnote and/or section in the PAR) for the components of pension expense entered in Section A.*

Line 12—*Enter the source of the information (that is, footnote and/or section in the PAR) for the interest rate for pension expense entered in Section B.*

Line 13—*Enter the source of the information (that is, footnote and/or section in the PAR) for the components of postretirement expense entered in Section C.*

Line 14—*Enter the source of the information (that is, footnote and/or section in the PAR) for the interest rate for postretirement expense entered in Section D.*

Line 15 (to be completed only by DOL)—*Enter the source of the information (that is, footnote and/or section in the PAR) for workers' compensation benefits entered in Section L.*

Line 16 (to be completed only by VA)—*Enter the source of the information (that is, footnote and/or section in the PAR) for life insurance benefits entered in Section N.*

Line 17—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 12. Environmental and Disposal Liabilities

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

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

(Lines 1 through 4 are for DOD only, and lines 5 through 8 are for DOE only.)

Line 1—*Enter the amount of environmental restoration for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the amount of Disposal of Weapon Systems Program for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount of base realignment and closure for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 4—*Enter the amount of environmental corrective other for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5—*Enter the amount of Environmental Management Program for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 6—*Enter the amount of legacy environmental liability – other for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 7—*Enter the amount of active and surplus facilities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 8—*Enter the amount of high-level waste and spent nuclear fuel for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 14—*Enter the amount of other environmental and disposal liabilities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

“Text Data” Tab

Line 1—*List the applicable laws and regulations covering cleanup requirements as they relate to the activity identified in the audited financial statements.*

Line 2—*Provide a description of the type of environmental and disposal liabilities identified.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 13. Benefits Due and Payable

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1 (to be completed only by the SSA)—*Enter the amount of Federal Old-Age and Survivors Insurance for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 2 (to be completed only by HHS)—*Enter the amount of Federal Hospital Insurance (Medicare Part A) for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column*

Line 3 (to be completed only by HHS)—*Enter the amount of Grants to States for Medicaid for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 5 (to be completed only by SSA)—*Enter the amount of Federal disability insurance for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 6 (to be completed only by SSA)—*Enter the amount of Supplemental Security Income for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 8 (to be completed only by DOL)—*Enter the amount of unemployment insurance for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 9—*Enter the amount of any other entitlement benefits due and payable for programs not identified for fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

“Text Data” Tab

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

Note 14. Insurance and Guarantee Program Liabilities

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1 (to be completed only by the Pension Benefit Guaranty Corporation (PBGC)) – Single Employer—*Enter the single employer insurance amount for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2 (to be completed only by PBGC) – Multiemployer—*Enter the multiemployer insurance amount for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—National Flood Insurance programs—*Enter the amount for the National Flood Insurance programs for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5—Department of Agriculture – Federal Crop Insurance—*Enter the amount for the liability for estimated losses on insurance claims for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 6—(to be completed only by National Credit Union Administration (NCUA) – Temporary Corporate Credit Union Stabilization Fund (TCCUSF)—*Enter the amount for the liability for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 7—*Enter the amount for other insurance programs for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

“Other Notes Info” Tab

Section A— Other Related Information

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

Line 1 (to be completed only by PBGC)—*Enter the amount for Total Liabilities as reported on the Statement of Financial Condition for fiscal 2012 in the first column and the amount for fiscal 2011 in the second column.*

Line 2 (to be completed only by FDIC)—*Enter the amount for Total Liabilities for Deposit Insurance Fund (DIF) as reported on the Balance Sheet for fiscal 2012 in the first column and the amount for fiscal 2011 in the second column.*

Line 3 (to be completed only by FDIC)—*Enter the amount for Liabilities Due to Resolution for DIF as reported on the Balance Sheet for fiscal 2012 in the first column and the amount for fiscal 2011 in the second column.*

Line 4 (to be completed only by FDIC)—*Enter the amount for Contingent Liabilities for Anticipated Institutions Failures for DIF as reported on the Balance Sheet for fiscal 2012 in the first column and the amount for fiscal 2011 in the second column.*

Line 5 (to be completed only by FDIC)—*Enter the liability for the amount for Temporary Liquidity Guarantee Program as reported on the Balance Sheet for fiscal 2012 in the first column and the amount for fiscal 2011 in the second column.*

Section B—Net Position/Equity

Enter the current and prior year amounts by agency/fund. (as reported on Balance Sheet/Statement of Financial Condition)

Line 1 (to be completed only by PBGC)—*Enter the total net position amount as reported on the Statement of Financial Condition for fiscal 2012 in the first column and the amount for fiscal 2011 in the second column.*

Line 2 (to be completed only by FDIC)—*Enter the amount of resolution equity for DIF as reported on the Balance Sheet for fiscal 2012 in the first column and the amount for fiscal 2011 in the second column.*

“Text Data” Tab

Line 1—*Provide a description for the type of insurance or guarantee programs identified in the “Line Item Notes” tab.*

Line 2—*Provide the name, description, and the related amounts of the insurance or guarantee programs entered on the line titled “Other insurance programs,” in the “Line Item Notes” tab.*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 15. Other Liabilities

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

In lines 1 through 17, enter all of the amounts from the agency’s financial statements as best as possible. Review any data to be entered in lines 18 through 21 to verify that the data cannot possibly be included in lines 1 through 17.

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1—*Enter the amount of deferred revenue for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the amount of accrued wages and benefits owed by Federal employees for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 4—*Enter the amount of other debt for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 5 (to be completed only by Treasury)—*Enter the amount of liabilities from the Exchange Stabilization Fund for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 6—*Enter the amount of legal and other contingencies for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Note: This line includes contract holdbacks.

Line 7—*Enter the amount of grant payments due to State and local governments and others owed at yearend for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 8—*Enter the amount of other employee and actuarial liabilities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 10—*Enter the amount of the D.C. pension liability for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 11—*Enter the amount of the custodial liabilities for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 13 (to be completed only by DOE)—*Enter the amount of contractor’s pension and postretirement liability for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 14—*Enter the amount of advances and prepayments for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 16—*Enter the amount of deposit funds for fiscal 2012 in the first column and the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Lines 18-20—Agency-entered description. *Enter the description of the material liabilities that cannot possibly be included in lines 1 through 17 and that are not identified above in these blank lines. Enter the amount associated with the description for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 21—*Enter the amount of other liabilities for any amounts that cannot possibly be included in lines 1 through 20 or separately identify these amounts in lines 18 through 20 above for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Note: Insurance program liabilities should be reported in Note 14, Insurance and Guarantee Program Liabilities.

“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, line 21, “Other liabilities.” 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. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Note: The sum of lines 1 through 5 and 8 of Sections A and C in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the current year. Additionally, the sum of lines 1 through 5 and 8 of Sections B and D in Note 16 must be equal to the same corresponding lines on the Reclassified Statement of Changes in Net Position for the prior year. Refer to Appendix 1 lines 5.1 through 5.6 in the Reclassified Statement of Changes in Net Position.

“Other Notes Info” Tab**Section A—Collections of Nonexchange Revenue (to be completed only by Treasury, DHS, and DOL)**

Collections of Nonexchange Revenue—Identify the non-Federal nonexchange revenues (**tax related only**) collected during the current year. Non-tax related revenue should not be included in this note. 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:

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

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior 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 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 9—Subtotal – This is a calculated line and is the total of lines 1 through 8.

Line 10—Less: amounts collected for non-Federal entities.

Column 1—*Enter the total amounts collected for non-Federal entities in fiscal 2012 only to be subtracted from the subtotal of collections of nonexchange revenue.*

Line 11—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 9 and 10.

Column 1—Enter the total amounts collected for non-Federal entities in fiscal 2012 only.

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

Collections of Nonexchange Revenue for the Fiscal Year Ended September 30, 2011, Tax Year to Which Collection Relates

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total collections that is attributable to fiscal 2011.*

Column 2—*Enter the amount for the portion of the total collections that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total collections that is attributable to fiscal 2009.*

Column 4—*Enter the amount for the portion of the total collections that is attributable to all other prior years.*

Line 9—Subtotal – This is a calculated line and is the total of lines 1 through 8.

Line 10—Less amounts collected for non-Federal entities.

Column 1—*Enter the total amounts collected for non-Federal entities in fiscal 2011 only.*

Line 11—Total amount of Federal revenues collected. This is a calculated line and is the total of lines 9 and 10.

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

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

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 2—Corporation income taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior 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 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 4—Excise taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 5—Estate and gift taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 6—Railroad Retirement taxes

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2012.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 9—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 through 8.

Note: The sum of Section A (Collections) and Section C (Disbursements) must be equal to the “Total Non-Federal Nonexchange Revenue” on the reclassified Statement of Changes in Net Position for the current year.

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

Tax Refunds Disbursed for the Fiscal Year Ended September 30, 2011, Tax Year for Which Refunds Relate

Line 1—Individual income and tax withholdings

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

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 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 7—Fines, penalties, interest, and other revenue (do not include non-tax related activity)

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 8—Customs duties

Column 1—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2011.*

Column 2—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2010.*

Column 3—*Enter the amount for the portion of the total refunds that is attributable to fiscal 2009.*

Column 4—*Enter the amount for the portion of the total refunds that is attributable to all other prior years.*

Line 9—Total amount of Federal refunds. This is a calculated line and is the total of lines 1 through 8.

Note: The sum of Section B (Collections) and Section D (Disbursements) must be equal to the “Total Non-Federal Nonexchange Revenue” on the reclassified Statement of Changes in Net Position for the prior years.

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

Line 1—*Enter the portion due from identified noncompliance assessments for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the portion due from preassessment work in process for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

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

Line 1—*Enter the range amount of the estimated annual tax gap as a result of the Federal Government survey.*

Column 1—*Enter the low end of the estimated tax gap range for fiscal 2012.*

Column 2—*Enter the high end of the estimated tax gap range for fiscal 2012.*

Column 3—*Enter the low end of the estimated tax gap range for fiscal 2011.*

Column 4—*Enter the high end of the estimated tax gap range for fiscal 2011.*

If the tax gap is not a range, enter the amounts in columns 2 and 4 only.

“Text Data” Tab

Line 1—*Disclose the basis of accounting related to collections and disbursements of non-Federal nonexchange revenue.*

Line 2—*Are all trust fund revenues recorded in accordance with applicable law? If no, disclose the reasons. This should be disclosed by both the collecting and recipient entities (SFFAS No. 7, par. 66).*

Line 3—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 17. Prior-Period Adjustments

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab**Section A—Non-Federal Prior-Period Adjustments – Restated**

Lines 1 through 10—*Enter the description of the financial statement lines that were restated (not footnotes) in these blank lines. Enter the amounts by which the lines were restated.*

Note: Section A amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.2, fiscal 2012.

Section B—Federal Prior-Period Adjustments – Restated

Lines 1 through 10—*Enter the description of the financial statement lines that were restated (not footnotes) in these blank lines. Enter the amounts by which the lines were restated.*

Note: Section B amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 3.2, fiscal 2012.

Section C—Non-Federal Correction of Errors – Years Preceding 2011

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.*

Note: Section C amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 2.3, fiscal 2011.

Section D—Non-Federal Correction of Errors – Years Preceding 2011

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.*

Note: Section D amounts should total to the changes to net position reported on the Reclassified Statement of Changes in Net Position, line 3.3, fiscal 2011.

Section E—Non-Federal Immaterial Errors

Lines 1 through 10—Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.

Section F—Federal Immaterial Errors

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted.*

Section G—Closing Package Adjustments

Lines 1 through 10—*Enter the description of the financial statement lines that were adjusted (not footnotes). Enter the amounts by which the lines were adjusted. These are adjustments that net to zero for reporting of prior-year (2011) data in this year’s (2012) Closing Package.*

“Text Data” Tab

Line 1—*Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).*

Line 2—Describe any errors that occurred in years preceding the prior year that adjusted the prior-year beginning net position (data reported in Sections C and D).

Line 3— Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current-year operations (data reported in Sections E and F).

Line 4—Excluding amounts reported in Sections A and B, describe any adjustments of the previous year (2011) reclassification in this year's (2012) Closing Package prior-year (2011) reporting.

Line 5—Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.

Line 6—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note

Note 18. Contingencies

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Some examples of claims or other contingencies include: (1) indemnity agreements, (2) unfunded portion of total liabilities to international organizations, and (3) those that may derive from treaties or international agreements.

“Other Notes Info” Tab

Section A—Insurance Contingencies – Reasonably Possible Only

Line 1 (to be completed only by PBGC)—Enter the amount of Defined Pension Plan (single-employer) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2 (to be completed only by PBGC)—Enter the amount of Defined Pension Plan (multiemployer) for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Lines 4 through 8—Agency-entered description. Enter the amount for insurance not mentioned in this note for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 9—Enter the amounts for other 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2 (to be completed only by EXIM)—Enter the amount of Export Credit Insurance in force for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 8—Enter the amounts for other insurance in force not separately identified above.

Section C—Civil Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)**Note: Agencies are strongly encouraged to include an estimated low/high range for fiscal 2012 and fiscal 2011.**

Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for fiscal 2012.*Column 2—*Enter the probable estimated low end of the range amount for fiscal 2012.*Column 3—*Enter the probable estimated high end of the range amount for fiscal 2012.*Column 4—*Enter the probable unable to determine amount (claim amount) for fiscal 2012.*Column 5—*Enter the probable measured amount (accrued) for fiscal 2011.*Column 6—*Enter the probable estimated low end of the range amount for fiscal 2011.*Column 7—*Enter the probable estimated high end of the range amount for fiscal 2011.*Column 8—*Enter the probable unable to determine amount (claim amount) for fiscal 2011.*

Line 2—Reasonably possible

Column 1—*Enter the reasonably possible measured amount (estimated) for fiscal 2012.*Column 2—*Enter the reasonably possible estimated low end of the range amount for fiscal 2012.*Column 3—*Enter the reasonably possible estimated high end of the range amount for fiscal 2012.*Column 4—*Enter the reasonably possible unable to determine amount (claim amount) for fiscal 2012.*Column 5—*Enter the reasonably possible measured amount (estimated) for fiscal 2011.*Column 6—*Enter the reasonably possible estimated low end of the range amount for fiscal 2011.*Column 7—*Enter the reasonably possible estimated high end of the range amount for fiscal 2011.*Column 8—*Enter the reasonably possible unable to determine amount (claim amount) for fiscal 2011.***Section D—Environmental Litigation, Claims, and Assessments (SFFAS No. 5, par. 35-42)****Note: Agencies are strongly encouraged to include an estimated low/high range for fiscal 2012 and fiscal 2011.**

Line 1—Probable

Column 1—*Enter the probable measured amount (accrued) for fiscal 2012.*Column 2—*Enter the probable estimated low end of the range amount for fiscal 2012.*Column 3—*Enter the probable estimated high end of the range amount for fiscal 2012.*Column 4—*Enter the probable unable to determine (cannot be measured) amount for fiscal 2012.*Column 5—*Enter the probable measured amount (accrued) for fiscal 2011.*

Column 6—Enter the probable estimated low end of the range amount for fiscal 2011.

Column 7—Enter the probable estimated high end of the range amount for fiscal 2011.

Column 8—Enter the probable unable to determine amount (claim amount) for fiscal 2011.

Line 2—Reasonably possible

Column 1—Enter the reasonably possible measured amount (estimated) for fiscal 2012.

Column 2—Enter the reasonably possible estimated low end of the range amount for fiscal 2012.

Column 3—Enter the reasonably possible estimated high end of the range amount for fiscal 2012.

Column 4—Enter the reasonably possible unable to determine (cannot be measured) amount for fiscal 2012.

Column 5—Enter the reasonably possible measured amount (estimated) for fiscal 2011.

Column 6—Enter the reasonably possible estimated low end of the range amount for fiscal 2011.

Column 7—Enter the reasonably possible estimated high end of the range amount for fiscal 2011.

Column 8—Enter the reasonably possible unable to determine amount (claim amount) for fiscal 2011.

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 2012.

Column 2—Enter the amount of FHWA advance construction projects that are reasonably possible for fiscal 2012.

Column 3—Enter the amount of FHWA advance construction projects that are probable for fiscal 2011.

Column 4—Enter the amount of FHWA advance construction projects that are reasonably possible for fiscal 2011.

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 2012.

Column 2—Enter the amount of FTA's full funding agreements that are reasonably possible for fiscal 2012.

Column 3—Enter the amount of FTA's full funding agreements that are probable for fiscal 2011.

Column 4—Enter the amount of FTA's full funding agreements that are reasonably possible for fiscal 2011.

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 2012 in the first and the second columns, and the amounts that are probable and reasonably possible for fiscal 2011 in the third and fourth columns.

Section F—Deposit Insurance (to be completed only by the Federal Deposit Insurance Corporation and the National Credit Union Administration)

Lines 1 and 2—*Enter the amount of deposit insurance for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 amounts 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. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 19. Commitments

“Agency Note” – Provide a reference to where the data entered in each section of this note can be found in the agency’s audited financial statements and describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

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

“Other Notes Info” Tab

Section A—Capital Leases – Assets

This section is for assets held under a capitalized lease that are included on the Balance Sheet. Report the data for leases from Federal and non-Federal entities separately.

Row headings – capital lease programs:

1. Building
2. Land
3. Equipment
4. Software license
5. Other
6. Accumulated depreciation/amortization
7. Net assets under capital leases. This is a calculated line and is the total of lines 1 through 6.

For each line, enter the following information

Column 1—*Enter the amount of assets under capitalized leases from Federal entities for fiscal 2012.*

Column 2—*Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2012.*

Column 3—*Enter the amount of assets under capitalized leases from Federal entities for fiscal 2011.*

Column 4—*Enter the amount of assets under capitalized leases from non-Federal entities for fiscal 2011.*

Section B—Capital Leases – Liability

Report the capital lease liability for leases from Federal and non-Federal entities separately in this section.

Row headings – capital lease programs:

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

For each line, enter the following information

Column 1—*Enter the amount due to Federal entities at fiscal 2012 yearend.*

Column 2—*Enter the amount due to non-Federal entities at fiscal 2012 yearend.*

Column 3—*Enter the amount due to Federal entities at fiscal 2011 yearend.*

Column 4—*Enter the amount due to non-Federal entities at fiscal 2011 yearend.*

Section C—Commitments – Operating Leases and Undelivered Orders

Row headings:

1. Operating leases
2. Undelivered orders (unpaid)

For each line, enter the following information:

Column 1—*Enter the amount due to Federal entities at fiscal 2012 yearend.*

Column 2—*Enter the amount due to non-Federal entities at fiscal 2012 yearend.*

Column 3—*Enter the amount due to Federal entities at fiscal 2011 yearend.*

Column 4—*Enter the amount due to non-Federal entities at fiscal 2011 yearend.*

Section D—Other Commitments

This section is for other commitments not included in Sections A through C above or in any other note.

Row headings:

1. Callable capital subscriptions for multilateral development banks
2. Agriculture direct loans and guarantees
3. Long-term satellite and systems
4. Power purchase obligations
5. Grant programs – Airport Improvement Program
6. Fuel purchase obligations
7. Conversation Reserve Program
8. Senior GSE Preferred Stock Purchase Agreement
9. – 13. Enter a short description of other commitments not provided in lines 1 through 8.

For each program, enter the following information:

Column 1—*Enter the amount of other commitments due to Federal entities for fiscal 2012 yearend.*

Column 2—*Enter the amount of other commitments due to non-Federal entities for fiscal 2012 yearend.*

Column 3—*Enter the amount of other commitments due to Federal entities for fiscal 2011 yearend.*

Column 4—*Enter the amount of other commitments due to non-Federal entities for fiscal 2011 yearend.*

“Text Data” Tab

Line 1—*Provide a description of the lessee’s leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses, and restrictions imposed by lease agreements.*

Line 2—*Provide any other relevant information pertaining to this note. Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency’s Performance and Accountability Report (PAR). At a minimum, describe briefly the significant accounting policies pertaining to this note.*

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet). All lines to be completed only by Treasury.

“Line Item Notes” Tab

(To be completed only by Treasury)

Row headings – TARP direct loan and equity investments:

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

For each program enter the following information.

Column 1—*Enter the fiscal 2012 face value of direct loans and equity investments.*

Column 2—*Enter the fiscal 2012 amount of subsidy cost allowance.*

Column 3—*Fiscal 2012 net direct loans and equity investments. This is a calculated amount and is the total of columns 1 and 2.*

Column 4—*Enter the fiscal 2011 face value of direct loans and equity investments.*

Column 5—*Enter the fiscal 2011 amount of subsidy cost allowance.*

Column 6—Fiscal 2011 net direct loans and equity investments. This is a calculated amount and is the total of columns 4 and 5.

“Other Notes Info” Tab

Section A—Subsidy Expense/(Income)

Enter the subsidy expense/(income) for each direct loan and equity investment program in the “Line Item Notes” tab as follows:

Column 1—*Enter the amount of fiscal 2012 subsidy expense/(income).*

Column 2—*Enter the amount of fiscal 2011 subsidy expense/(income).*

Section B—Interests for TARP Programs

Enter the following interest rates:

Line 1—*Enter the senior preferred stock stated dividend rate from the OFI in October 2008, for the first five years under CPP.*

Line 2—*Enter the increasing stated dividend rate of the senior preferred stock from the OFI in October 2008 after the first 5 years under CPP.*

Line 3—*Enter the rate for the maturity of the 30-year subordinate debentures for the first 5 years under CPP.*

Line 4—*Enter the rate for the maturity of the 30-year subordinate debentures for the remaining years under CPP.*

Line 5—*Enter the stated dividend rate, in November 2008, for AIGs cumulative Series D perpetual cumulative preferred stock that would be compounded annually for AIG.*

Line 6—*Enter the percentage of the noncumulative Series E preferred stock (under the November 2008 restructured agreement) for AIG.*

Section C—Repayments, Dividends, Interest Collections, and Payments

Line 1—*Enter the amount of the repayments for Capital Purchase Program for fiscal 2012 in the first column and for fiscal 2011 in the second column.*

Line 2—*Enter the amount of dividend payments of the common stock for AIG fiscal 2012 in the first column and for fiscal 2011 in the second column.*

Line 3—*Enter the amount of the payment for the Housing Program for fiscal 2012 in the first column and for fiscal 2011 in the second column.*

Section D—Investments

Line 1—*Enter the amount of Treasury’s original investment in AIGs Series D perpetual cumulative preferred stock.*

Line 2—*Enter the amount of AIGs exchange of Series D preferred stock to Series E from the November 2008 restructuring agreement.*

Line 3—*Enter the Treasury’s agreed amount to make available for capital facility AIGs Series F to draw if necessary to assist in AIG’s restructuring.*

Line 4—Enter the amount AIG had drawn from the additional capital facility before the January 14, 2011, restructuring.

Line 5—Enter the original amount Treasury invested in each of Bank of America and Citigroup under the TIP program for preferred stock in fiscal year 2009.

Line 6—Enter the amount for Treasury, FDIC, and Federal Reserve Bank of New York (FRBNY) asset pool for AGP.

Line 7—Enter the amount of Treasury's guarantee limit under guarantee agreement with Citigroup for AGP.

Line 8—Enter the amount of the commitment for the Housing Program.

“Text Data” Tab

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

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

Note 22. Earmarked Funds

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Input amounts in the columns of Sections A through G (procedures for entering data are described below) on the line that corresponds to the appropriate fund line.

Note: Information for funds not presented individually must be aggregated. Funds with ending net position amounts greater than \$5 billion (in absolute value) should be presented individually in lines 26 through 30. The total ending net position for the 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 25 are for specific earmarked funds. Enter the amounts for these funds as indicated.

Lines 26 through 30 are to be used for other large earmarked funds not specifically listed on lines 1 through 25.

Line 31 is to be used to aggregate all other smaller earmarked funds not separately listed on lines 1 through 30.

Line 32 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. Enter the intra-agency earmarked elimination amounts in column 5 (in Sections A and B) and in column 2 (in Sections C and D) regardless of the nature of the elimination (that is, non-Federal or intragovernmental).

“Other Notes Info” Tab**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 State)
21. Reclamation Fund (to be completed only by the Department of the Interior)
22. Decommissioning and Decontamination Fund (to be completed only by the Department of Energy)
23. Water and Related Resources Fund (to be completed only by the Department of the Interior)
24. Universal Service Fund (to be completed only by the Federal Communications Commission)
25. Crime Victims Fund (to be completed only by the Department of Justice)
- 26.-30. Agency-entered description
31. All other aggregated earmarked funds
32. Intra-agency earmarked funds elimination amounts

Section A—Assets – Current Year

On the appropriate earmarked fund line, enter the amounts for fiscal 2012 in the columns indicated below.

Column 1—*Enter the amount of cash and other monetary assets.*

Column 2—*Enter the amount of fund balance with Treasury.*

Column 3—*Enter the amount of the investments in U.S. Treasury securities (net of unamortized premiums and discounts) excluding interest and including accrued inflation compensation. This amount should equal the amount entered in Note 10B, Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds. If the amounts are different, provide an explanation in “Text Data” tab, line 5.*

Column 4—*Enter the amount of interest receivable on U.S. Treasury securities (for example, interest accrued on investments).*

Column 5—*Enter the amount of other Federal assets due from other agencies’ 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 2011 in the columns indicated below.

Column 1—Enter the amount of cash and other monetary assets.

Column 2—Enter the amount of fund balance with Treasury.

Column 3—Enter the amount of the investments in U.S. Treasury securities (net of unamortized premiums and discounts) excluding interest and including accrued inflation compensation. This amount should equal the amount entered in Note 10B, Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds. If the amounts are different, provide an explanation in "Text Data" tab, line 5.

Column 4—Enter the amount of interest receivable on U.S. Treasury securities (for example, interest accrued on investments).

Column 5—Enter the amount of other Federal assets due from other agencies' 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 2012 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 2011 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 2012 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.*

Note: The total amounts entered in column 3 through column 6 should be in agreement with the earmarked non-exchange revenue (only) as shown on the agencies' Statements of Changes in Net Position.

Column 3—*Enter the amount of all investment revenue from investments in Treasury securities. This amount should agree with the applicable net investment amount entered in Note 10B for the same program or fund. Enter any such investment revenue that is included as a component of net cost.*

Column 4—*Enter the amount of individual income taxes and payroll tax withholdings (nonexchange revenue only) to the 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 the 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 the 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 royalties and other special revenue (exchange revenue) to the earmarked fund. This is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods) and is not included as a component of net cost. According to SFFAS No. 7, paragraph 45, such revenue collections occur only under exceptional circumstances. An example is the royalties related to mineral receipts transferred to the Department of the Interior. Only enter amounts in this column that are included within the amounts entered in line 5.8, "Miscellaneous Earned Revenue," in the Reclassified Statement of Changes in Net Position.

Note: The amounts entered in column 8 should be in agreement with the earmarked budgetary and other financing sources (excluding any nonexchange revenue) as shown on the agencies' Statements of Changes in Net Position.

Column 8—Enter the amount all other financing sources for earmarked funds. Include any amounts coming from appropriations or transfers from other agencies or from the General Fund (Treasury). Do not include any amounts related to nonexchange or exchange revenue.

Note: The total amounts entered in columns 9 through 11 should be in agreement with the earmarked net cost as shown on the agencies' Statements of Changes in Net Position. For any investment revenue from investments in Treasury securities that is reported as exchange revenue, and, therefore is included as a component of net cost, exclude this revenue from the amounts entered in columns 9 through 11 and include it in column 3.

Column 9—Enter the amount of 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 2011 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.

Note: The total amounts entered in column 3 through column 6 should be in agreement with the earmarked non-exchange revenue (only) as shown on the agencies' Statements of Changes in Net Position.

Column 3—*Enter the amount of all investment revenue from investments in Treasury securities. This amount should agree with the applicable net investment amount entered in Note 10B for the same program or fund. Enter any such investment revenue that is included as a component of net cost.*

Column 4—*Enter the amount of individual income taxes and payroll tax withholdings (nonexchange revenue only) to the 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 the 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 royalties and other special revenue (exchange revenue) to the earmarked fund. This is revenue for which an entity recognizes virtually no costs (either during the current period or during past periods) and is not included as a component of net cost. According to SFFAS No. 7, paragraph 45, such revenue collections occur only under exceptional circumstances. An example is the royalties related to mineral receipts transferred to the Department of the Interior. Only enter amounts in this column that are included within the amounts entered on line 5.8, "Miscellaneous Earned Revenue," in the Reclassified Statement of Changes in Net Position.*

Note: The amounts entered in column 8 should be in agreement with the earmarked budgetary and other financing sources (excluding any nonexchange revenue) as shown on the agencies' Statements of Changes in Net Position.

Column 8—*Enter the amount of all other financing sources for earmarked funds. Include any amounts from appropriations or transfers from other agencies or from the General Fund (Treasury). Do not include any amounts related to nonexchange or exchange revenue.*

Note: The total amounts entered in columns 9 through 11 should be in agreement with the earmarked net cost as shown on the agencies' Statements of Changes in Net Position. For any investment revenue from investments in Treasury securities that is reported as exchange revenue, and, therefore is included as a component of net cost, exclude this revenue from the amounts entered in columns 9 through 11 and include it in column 3.

Column 9—*Enter the amount of 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 for the current year in the first column and review and change the amount for the prior year in the second column.*

“Text Data” Tab

Line 1—*Provide a general description of the individual earmarked funds reported on the “Other Notes Info” tab, lines 1 through 22 (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 entity 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. In addition, describe briefly the significant accounting policies pertaining to this note.*

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab**Section A—Federal Old-Age and Survivors Insurance and Federal Disability Insurance (OASDI) (SFFAS No. 17, par. 32 (3)) (to be completed only by SSA)**

Line 1—*Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes for the participants who have attained age 62 for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 in the fifth column.

Line 8—Enter the total amount of scheduled expenditures for future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section B—Federal Hospital Insurance Program (HI – Medicare Part A) (SFFAS No. 17, par. 32 (3)) (to be completed only by HHS)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 in the fifth column.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section C—Federal Supplementary Medical Insurance Program (SMI – Medicare Part B) (Excludes Interest and General Fund Transfers) (SFFAS No. 17, par. 32 (3)) (to be completed only by HHS)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 in the fifth column.

Line 4—Enter the total amount of contributions and earmarked taxes of all current and future participants.

Line 5—Enter the amount, in present value of long-range actuarial projections, of expenditures for scheduled future benefits for participants who have attained eligibility age for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 in the fifth column.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section D—Federal Supplementary Medical Insurance Program (SMI – Medicare Part D) (Excludes Interest and General Fund Transfers) (SFFAS No. 17, par. 32 (3)) (to be completed only by HHS)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 in the fifth column.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

Section E—Railroad Retirement (Excludes Interest and Financial Interchange Income) (SFFAS No. 17, par. 32 (3)) (to be completed only by the Railroad Retirement Board)

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility age for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, the end of year 2011 in the second column, the end of year 2010 in the third column, the end of year 2009 in the fourth column, and the end of year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 in the fifth column.

Line 8—Enter the total amount of scheduled future benefits for all current and future participants.

Line 9—Enter the net present value of future revenue less future expenditures.

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

Line 1—Enter the amount, in present value of long-range actuarial projections, of contributions and earmarked taxes from participants who have attained eligibility for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2008-2012.

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 2008-2012.

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 2008-2012.

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 2008-2012.

Line 5—Provide the projection periods and the valuation dates for the present value of long-range actuarial projections for Railroad Retirement from 2008-2012.

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 2008-2012.

Line 7—Provide any other relevant information pertaining to this note. This could include information on the present value of General Fund transfers for SMI Part B and Part D (reported by the Department of Health and Human Services) and the present value of the future estimated financial interchange income (reported by the Railroad Retirement Board). At a minimum, describe briefly the significant accounting policies pertaining to this note.

Line 8—Provide relevant information if, after the valuation date but before the end of the fiscal year, any policy changes were enacted that could materially affect the basic statement (per SFFAS No. 17, par. 26). Adjust the projections, if feasible, as if the policy changes took place as of the valuation date. If not feasible, disclose an estimate of the magnitude of the effect of the policy change on the projection or, if not possible, disclose that it was not possible to reasonably estimate the effect. Disclose the nature of the policy change. If policy changes are enacted after the end of the fiscal year but before the issuance of the financial statements, the financial statements should disclose the nature of the policy change and, if known, the estimated effect on the projections.

Note 24. Social Insurance

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab**Section A—Trust Fund Balances (at the Beginning of the Valuation Period) (SFFAS No. 17, par. 32(3))**

Line 1—Enter the trust fund balances at the beginning of the valuation period for Federal Old-Age Survivors and Disability Insurance (Social Security) for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 in the fifth column.

Line 5—Enter the trust fund balances at the beginning of the valuation period for Railroad Retirement for year 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, year 2011 in the second column, year 2010 in the third column, year 2009 in the fourth column, and year 2008 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 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 3—Enter the amount in units, for life expectancy at birth (male) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 4—Enter the amount in units, for life expectancy at birth (female) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 5—Enter the amount in units, for net immigration (persons) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, in year 2080 in the eighth column.

Section C—Social Security Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by SSA)

Line 1—Enter the percentage for real wage differential (percent) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 2—Enter the percentage change for average annual wage in covered employment (percent change) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 3—Enter the percentage change for the Consumer Price Index (percent change) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 4—Enter the percentage change for total employment (percent change) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 5—Enter the percentage change for real gross domestic product (percent change) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 6—Enter the percentage 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 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Section D—Medicare Demographic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Line 1—Enter the rate, in units, for the total fertility rate used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 2—Enter the rate, in units, for the age-sex adjusted death rate used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 3—Enter the amount, in units, for net immigration (persons) used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Section E—Medicare Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by HHS)

Line 1—Enter the percentage for real wage differential used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 2—Enter the percentage change for average annual wage in covered employment used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 3—Enter the percentage change for the Consumer Price Index used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 4—Enter the percentage change for real gross domestic product used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 5—Enter the percentage change for per beneficiary cost-HI used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 6—Enter the percentage change for per beneficiary cost-SMI Part B used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 7—Enter the percentage change for per beneficiary cost-SMI Part D used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Line 8—Enter the percentage for the real average annual interest rate used in year 2012 in the first column, in year 2020 in the second column, in year 2030 in the third column, in year 2040 in the fourth column, in year 2050 in the fifth column, in year 2060 in the sixth column, in year 2070 in the seventh column, and in year 2080 in the eighth column.

Section F—Railroad Retirement Economic Assumptions (SFFAS No. 17, par. 25) (to be completed only by the Railroad Retirement Board (RRB))

Line 1—Enter the percentage cost-of-living increase/(decrease), based on the Railroad Retirement economic assumption, used in year 2012 in the first column, in year 2020 in the second column, and in year 2030+ in the third column.

Line 2—Enter the percentage interest rate, based on the Railroad Retirement economic assumption, used in year 2012 in the first column, in year 2020 in the second column, and in year 2030+ in the third column.

Line 3—Enter the percentage wage increase/(decrease), based on the Railroad Retirement economic assumption, used in year 2012 in the first column, in year 2020 in the second column, and in year 2030+ in the third column.

Section G—Other Railroad Retirement Assumptions Information

Line 1—Enter the estimated average railroad employment in 2012, based on the Railroad Retirement employment middle assumption.

Section H—Information Related to National Railroad Retirement Investment Trust (NRRIT) (to be completed only by NRRIT)

Line 1—Enter the amount of money NRRIT has received from RRB since NRRIT's inception.

Line 2—Enter the amount of money NRRIT has returned to RRB since NRRIT's inception.

Line 3—Enter the amount of net transfers NRRIT made to RRB to pay retirement benefits during fiscal 2012.

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 2021 in the first column and for 2022+ in the second column.

Line 2—Enter the tax rate per ton, in dollars, for surface-mined coal used through year 2021 in the first column and for 2022+ 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 2012 in the first column.

Line 2—Enter the highest future benefit rate increase, in percentage, used in year 2012 in the first column.

Line 3—Enter the lowest medical cost rate increase, in percentage, used in year 2012 in the first column.

Line 4—Enter the highest medical cost rate increase, in percentage, used in year 2012 in the first column.

Line 5—Enter the caps of sales price, in percentage, used through year 2021 in the second column and year 2022+ 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, 2012.

Line 2—Provide the highest interest rate on outstanding repayable advances (in percent) for the year ended September 30, 2012.

Line 3—Provide the lowest interest rate used on new borrowings (in percent) for the year ended September 30, 2012.

Line 4—Provide the highest interest rate used on new borrowings (in percent) for the year ended September 30, 2012.

Line 5—Provide the interest rate used to discount all of the projections (in percentage) for the year ended September 30, 2012.

“Text Data” Tab

Provide the following for Railroad Retirement.

Line 1—State the source for details on demographic, economic, and all other assumptions (SFFAS No. 17, par. 25).

Line 2—State the source for obtaining the mortality after age retirement actuarial demographic assumptions.

Line 3—*State the source for obtaining the mortality after disability retirement actuarial demographic assumptions.*

Line 4—*State the source for obtaining the mortality during active service actuarial demographic assumptions.*

Line 5—*State the source for obtaining the mortality of widow annuitants actuarial demographic assumptions.*

Line 6—*State the source for obtaining the termination 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 physical units at yearend for the categories of predominate use of stewardship land in lines 1 through 11. Enter the data on line 12 if the category is not listed.

Column 1—*Enter the number of physical units for fiscal 2012.*

Column 2—*Enter the number of physical units for fiscal 2011.*

Column 3—*Enter the amount of physical units withdrawn during fiscal 2012.*

Column 4—Current-year ending balance. 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 2011.*

Column 6—*Enter the amount of physical units acquired during fiscal 2011.*

Column 7—*Enter the amount of physical units withdrawn during fiscal 2011.*

Column 8—Prior-year ending balance. 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 No. 29, par. 40c).*

Line 2—*Provide the condition of the stewardship land (SFFAS No. 29, par. 41).*

Line 3—*Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).*

Line 4—*Provide a brief description of the agency’s stewardship policies for stewardship land (SFFAS 29, par. 40b).*

Line 5—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 26. Heritage Assets

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab**Section A— Collection Type Heritage Assets (SFFAS No. 29, par. 25d)**

Enter the physical units as of the end of the year for each collection type heritage assets as follows.

Lines 1 through 5—*Enter the name of the collection type.*

Column 1—*Enter the number of physical units for fiscal 2012.*

Column 2—*Enter the number of physical units for fiscal 2011.*

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

Enter the physical units for each non-collection type heritage asset as follows.

Lines 1 through 5—*Enter the name of the collection type.*

Column 1—*Enter the number of physical units for fiscal 2012.*

Column 2—*Enter the number of physical units for fiscal 2011.*

“Text Data” Tab

Line 1—*Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).*

Line 2—*Provide a brief description of the agency’s stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).*

Line 3—*Provide a brief description of the condition of each category of the heritage assets (SFFAS No. 29, par. 26).*

Line 4—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 27. Fiduciary Activities

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab

Input amounts in the columns of Sections A through D (procedures for entering this data are described below) on the appropriate deposit funds and all other agency fund line(s), as indicated below.

Note: Amounts entered for each line should be in agreement with amounts disclosed in the agencies’ PAR for the fiduciary activities listed. The corresponding Treasury Account Symbol (TAS) for each program/activity must also be provided on each line.

Deposit Funds (or Funds Held by Non-Federal Custodians):**Section A—Schedule of Fiduciary Net Assets – Deposit Funds – Current Year**

Lines 1 through 12—*For the following deposit funds (or funds held by non-Federal custodians), enter the amounts for the current fiscal year in the columns indicated below.*

For lines 8 through 12—Agency-entered fund name and TAS for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Lines

1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, BIA Fiduciary Deposit Fund
3. The Department of the Interior, OST IIM Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of the State, Libyan Claims Deposit Fund
- 8-12. Agency-entered fund

Column 1—*Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest.*

Column 2—*Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).*

Column 3—*Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.*

Column 4—*Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including interest receivable.*

Column 5—*Enter the amount of cash and cash equivalents.*

Column 6—*Enter the amount of all other assets.*

Column 7—*Enter the amount of the liabilities due and payable to beneficiaries.*

Column 8—*Enter the amount of all other liabilities.*

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section B—Schedule of Fiduciary Net Assets – Deposit Funds – Prior Year

Lines 1 through 12—*For the following deposit funds (or funds held by non-Federal custodians), enter the amounts for the prior fiscal year in the columns indicated below.*

For lines 8 through 12—Agency-entered fund name and TAS for fiduciary deposit funds (or fiduciary funds held by non-Federal custodian with no corresponding TAS).

Lines

1. The Federal Retirement Thrift Investment Board, Thrift Savings Plan (held by non-Federal custodian)
2. The Department of the Interior, BIA Fiduciary Deposit Fund
3. The Department of the Interior, OST IIM Fiduciary Deposit Fund
4. The Department of the Interior, OST Tribal Deposit Funds
5. Small Business Administration, Master Reserve Fund and Account (held by non-Federal custodian)
6. The Department of the Treasury, Unclaimed Monies Deposit Funds
7. The Department of the State, Libyan Claims Deposit Fund
- 8-12. Agency-entered fund

Column 1—*Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest.*

Column 2—*Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).*

Column 3—*Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.*

Column 4—*Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including interest receivable.*

Column 5—*Enter the amount of cash and cash equivalents.*

Column 6—*Enter the amount of all other assets.*

Column 7—*Enter the amount of the liabilities due and payable to beneficiaries.*

Column 8—*Enter the amount of all other liabilities.*

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section C—Schedule of Fiduciary Net Assets – All Other Agency Funds – Current Year

Lines 1 through 7—*For the following funds, enter the amounts for the current fiscal year in the columns indicated below.*

For lines 3 through 7—Designated or agency-entered fund name and TAS for fiduciary deposit funds.

Lines

1. The Department of the Interior, OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund
- 3-7. Agency-entered fund

Column 1—*Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest.*

Column 2—*Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).*

Column 3—Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.

Column 4— Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including interest receivable.

Column 5—Enter the amount of cash and cash equivalents.

Column 6—Enter the amount of all other assets.

Column 7— Enter the amount of the liabilities due and payable to beneficiaries.

Column 8—Enter the amount of all other liabilities.

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section D—Schedule of Fiduciary Net Assets – All Other Agency Funds – Prior Year

Lines 1 through 7—For the following funds, enter the amounts for the prior fiscal year in the columns indicated below.

For lines 3 through 7—Designated or Agency-entered fund name and TAS for fiduciary deposit funds.

Lines

1. The Department of the Interior, OST (Non-Deposit) Funds
2. The Library of Congress, Copyright Funds (Non-Deposit) Fund
- 3-7. Agency-entered fund

Column 1—Enter the amount of the investment in fiduciary Federal debt securities, net of unamortized premiums and discounts, excluding interest.

Column 2—Enter the amount of the fiduciary fund balance with Treasury (USSGL account 1010 only).

Column 3—Enter the amount of interest receivable (that is, interest on investments, accounts receivable, etc.) on fiduciary Federal debt securities.

Column 4— Enter the amount of the investment in non-Federal debt securities, net of unamortized premiums and discounts, and including interest receivable.

Column 5—Enter the amount of cash and cash equivalents.

Column 6—Enter the amount of all other assets.

Column 7— Enter the amount of the liabilities due and payable to beneficiaries.

Column 8—Enter the amount of all other liabilities.

Column 9—Total fiduciary net assets. This is a calculated amount and is the total of columns 1 through 8.

Section E—Number of Agency Fiduciary Funds

Line 1—Provide the total number of all funds with fiduciary activities included in the audited financial statements for the current year in the first column and review and change the amount for the prior year in the second column.

“Text Data” Tab

Line 1—*Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).*

Line 2—*Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).*

Line 3—*Provide the TAS for **all** funds with fiduciary activities.*

Line 4—*For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).*

Line 5—*Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.*

Line 6—*If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity’s fiscal year (SFFAS No. 31, par. 18(e)).*

Line 7—*If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor’s opinion on the current or most recent financial statements. If the auditor’s opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).*

Line 8—*If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).*

Line 9—*If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No. 31, par. 19).*

Line 10— *Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

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

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab**GSE preferred and common stock**

1. Fannie Mae senior preferred stock
2. Freddie Mac senior preferred stock
3. Fannie Mae warrants common stock
4. Freddie Mac warrants common stock
- 5.-7. Private entities and entered stock
8. Total GSE investment

For the investments listed above, enter the information as follows:

Column 1—*Enter the amount of the gross investment as of 9/30 for the current year.*

Column 2—*Enter the amount of the cumulative valuation gain/(loss) for the current year.*

Column 3—*Enter the amount of the fair value as of 9/30 for the current year.*

Column 4—*Enter the amount of the gross investment as of 9/30 for the prior year.*

Column 5—*Enter the amount of the cumulative valuation gain/ (loss) for the prior year.*

Column 6—*Enter the amount of the fair value as of 9/30 for the prior year.*

“Other Notes Info” Tab

Section A—Other Related Information

Line 1—*Enter the revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks and warrants for the current year in the first column and for the prior year in the second column.*

Line 2—*Enter the revenue recognized from dividends and periodic commitment fees for the current year in the first column and for the prior year in the second column.*

Section B—Other Related Information (in Percentages)

Line 1—*Enter the nominal cost percentage of common stock on a fully diluted basis for the current year in the first column and for the prior year in the second column.*

Line 2—*Enter the rate of dividends for the current year in the first column and for the prior year in the second column.*

Section C—Other Related Information in Units

Line 1—*Enter the number of shares of non-voting senior preferred stock for the current year in the first column and for the prior year in the second column.*

“Text Data” Tab

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

Note 28B. Financial and Housing Market Stabilization – Liabilities to Government Sponsored Enterprises (GSE)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Line 1—*Enter the amount of the GSE accrued liability for the current year in the first column and for the prior year in the second column.*

Line 2—*Enter the amount of the GSE contingent liability for the current year in the first column and for the prior year in the second column.*

Line 3-5—*Agency entered description. Enter any additional private entities (not mentioned above) that affected the total liabilities to GSE for the current year in the first column and for the prior year in the second column.*

Line 6—*Enter the amount of all other liabilities for the current year in the first column and for the prior year in the second column.*

“Other Notes Info” Tab**Section A—Other Related Information**

Under the Senior Preferred Stock Purchase Agreements (SPSPA), provide the following information:

Line 1—*Enter the amount of the actual payment made to the GSE for the current year in the first column and for the prior year in the second column.*

“Text Data” Tab

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

Note 29A. Derivative Assets (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815 – Derivatives and Hedging)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Row headings – Asset derivative contracts:

1. Interest rate contracts
2. Foreign exchange contracts
3. Equity contracts
4. Commodity contracts
5. Credit contracts
6. All other contracts
7. Total derivative amounts

For each derivative contract, enter the following information.

Column 1—*Enter the current-year fair market value amount for total asset derivatives. The total asset amount should include the derivatives that are designated as hedging instruments and those that are designated as non-hedging instruments.*

Column 2—*Enter the prior-year fair market value amount for total asset derivatives. The total asset amount should include the derivatives that are designated as hedging instruments and those that are designated as non-hedging instruments.*

“Other Notes Info” Tab**Section A—Hedge Derivative Assets**

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral receivables.

Line 1—Interest rate contracts

Line 2—Foreign exchange contracts

Line 3—Equity contracts

Line 4—Commodity contracts

Line 5—Credit contracts

Line 6—All other contracts

Line 7—Total derivative amounts

Column 1—This is a calculated line and is the total of lines 1 through 6.

Column 2—This is a calculated line and is the total of lines 1 through 6.

Section B—Non-Hedge Derivative Assets

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral receivables.

Line 1—Interest rate contracts

Line 2—Foreign exchange contracts

Line 3—Equity contracts

Line 4—Commodity contracts

Line 5—Credit contracts

Line 6—All other contracts

Line 7—Total derivative amounts

Column 1—This is a calculated line and is the total of lines 1 through 6.

Column 2—This is a calculated line and is the total of lines 1 through 6.

Section C—Gain/Loss on Derivative Assets Designated as Hedging Instruments

Enter the gain/loss reclassified into earnings from net position (“other comprehensive income”) for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

Line 1—*Enter the amount of interest rate contracts for the current year in the first column and for the prior year in the second column.*

Line 2—*Enter the amount of foreign exchange contracts for the current year in the first column and for the prior year in the second column.*

Line 3—*Enter the amount of equity contracts for the current year in the first column and for the prior year in the second column.*

Line 4—*Enter the amount of commodity contracts for the current year in the first column and for the prior year in the second column.*

Line 5—*Enter the amount of credit contracts for the current year in the first column and for the prior year in the second column.*

Line 6—*Enter the amount of all other contracts for the current year in the first column and for the prior year in the second column.*

Line 7—Total reclassified derivative gain/loss. This is a calculated line and is the total of lines 1 through 6.

Section D—Gain/Loss on Derivative Assets Not Designated as Hedging Instruments

Enter the gain/loss recognized into earnings for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

Line 1— *Enter the amount of interest rate contracts for the current year in the first column and for the prior year in the second column.*

Line 2— *Enter the amount of foreign exchange contracts for the current year in the first column and for the prior year in the second column.*

Line 3— *Enter the amount of equity contracts for the current year in the first column and for the prior year in the second column.*

Line 4— *Enter the amount of commodity contracts for the current year in the first column and for the prior year in the second column.*

Line 5— *Enter the amount of credit contracts for the current year in the first column and for the prior year in the second column.*

Line 6— *Enter the amount of all other contracts for the current year in the first column and for the prior year in the second column.*

Line 7— *Total recognized derivative gain/loss. This is a calculated line and is the total of lines 1 through 6.*

“Text Data” Tab

Line 1— *Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).*

Line 2— *Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).*

Line 3— *Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).*

Line 4— *Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A)*

Line 5— *Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).*

Line 6— *Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).*

Line 7— *Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).*

Line 8— *Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).*

Line 9— *Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required*

and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).

Line 10—*Provide disclosures of the entity’s accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).*

Line 11—*Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).*

Line 12—*Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.*

Note 29B. Derivative Liabilities (Financial Accounting Standards Board (FASB), Accounting Standards Codification (ASC) 815 – Derivatives and Hedging)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Line Item Notes” Tab

Row headings – derivative contracts:

1. Interest rate contracts
2. Foreign exchange contracts
3. Equity contracts
4. Commodity contracts
5. Credit contracts
6. All other contracts
7. Total derivative amounts

For each derivative contract, enter the following information.

Column 1—*Enter the current-year fair market value amount for total liability derivatives. The total liability amount should include the derivatives that are designated as hedging instruments and those that are designated as non-hedging instruments.*

Column 2—*Enter the prior-year fair market value amount for total liability derivatives. The total liability amount should include the derivatives that are designated as hedging instruments and those that are designated as non-hedging instruments.*

“Other Notes Info” Tab

Section A—Hedge Derivative Liabilities

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral payables.

Line 1—Interest rate contracts

Line 2—Foreign exchange contracts

Line 3—Equity contracts

Line 4—Commodity contracts

Line 5—Credit contracts

Line 6—All other contracts

Line 7—Total derivative amounts

Column 1—This is a calculated line and is the total of lines 1 through 6.

Column 2—This is a calculated line and is the total of lines 1 through 6.

Section B—Non-Hedge Derivative Liabilities

Enter the following information for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments. Do not include cash collateral payables.

Line 1—Interest rate contracts

Line 2—Foreign exchange contracts

Line 3—Equity contracts

Line 4—Commodity contracts

Line 5—Credit contracts

Line 6—All other contracts

Line 7—Total derivative amounts

Column 1—This is a calculated line and is the total of lines 1 through 6.

Column 2—This is a calculated line and is the total of lines 1 through 6.

Section C—Gain/Loss on Derivative Liabilities Designated as Hedging Instruments

Enter the gain/loss reclassified into earnings from net position (“other comprehensive income”) for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

Line 1— *Enter the amount of interest rate contracts for the current year in the first column and for the prior year in the second column.*

Line 2— *Enter the amount of foreign exchange contracts for the current year in the first column and for the prior year in the second column.*

Line 3— *Enter the amount of equity contracts for the current year in the first column and for the prior year in the second column.*

Line 4— *Enter the amount of commodity contracts for the current year in the first column and for the prior year in the second column.*

Line 5— *Enter the amount of credit contracts for the current year in the first column and for the prior year in the second column.*

Line 6— *Enter the amount of all other contracts for the current year in the first column and for the prior year in the second column.*

Line 7—Total reclassified derivative gain/loss. This is a calculated line and is the total of lines 1 through 6.

Section D—Gain/Loss on Derivative Liabilities Not Designated as Hedging Instruments

Enter the gain/loss recognized into earnings for the current year and review and change as necessary the amounts for the prior year for each category of derivative instruments.

Line 1— *Enter the amount of interest rate contracts for the current year in the first column and for the prior year in the second column.*

Line 2— *Enter the amount of foreign exchange contracts for the current year in the first column and for the prior year in the second column.*

Line 3— *Enter the amount of equity contracts for the current year in the first column and for the prior year in the second column.*

Line 4— *Enter the amount of commodity contracts for the current year in the first column and for the prior year in the second column.*

Line 5— *Enter the amount of credit contracts for the current year in the first column and for the prior year in the second column.*

Line 6— *Enter the amount of all other contracts for the current year in the first column and for the prior year in the second column.*

Line 7— *Total recognized derivative gain/loss. This is a calculated line and is the total of lines 1 through 6.*

“Text Data” Tab

Line 1— *Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).*

Line 2— *Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).*

Line 3— *Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).*

Line 4— *Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A)*

Line 5— *Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).*

Line 6— *Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).*

Line 7— *Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).*

Line 8— *Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).*

Line 9— *Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required*

and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).

Line 10—Provide disclosures of the entity’s accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).

Line 11—Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).

Line 12—Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.

Note 30. Statement of Changes in Social Insurance Amounts (a principal financial statement)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Notes Info” Tab

Section A—Changes in Social Insurance Amounts (OASDI) (SFFAS No. 37, par. 31) (to be completed only by SSA)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SSA (beginning of the year, that is, as of January 1, 2011) in the first column and for year 2011 (beginning of the year, that is, as of January 1, 2010) in the second column.

Reasons for changes in the net present value during the year:

Line 1—Enter the net present value amount of the changes in valuation period for year 2012 in the first column and for year 2011 in the second column.

Line 2—Enter the net present value amount of the changes in demographic data assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 3—Enter the net present value amount of the changes in economic data assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 4—Enter the net present value amount of the changes in law or policy for year 2012 in the first column and for year 2011 in the second column.

Line 5—Enter the net present value amount of the changes in methodology and programmatic data for year 2012 in the first column and for year 2011 in the second column.

Line 6—Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 7—Enter the net present value amount of the changes in projection base for year 2012 in the first column and for year 2011 in the second column.

Line 8—Enter the net present value amount of other changes for year 2012 in the first column and for year 2011 in the second column.

Section B—Changes in Social Insurance Amounts (HI-Medicare Part A) (SFFAS No. 37, par. 31) (to be completed only by HHS)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for HI – Medicare Part A (beginning of the year, that is, as of January 1, 2011) in the first column and for year 2011 (beginning of the year, that is, as of January 1, 2010) in the second column).

Reasons for changes in the net present value during the year:

Line 1—Enter the net present value amount of the changes in valuation period for year 2012 in the first column and for year 2011 in the second column.

Line 2—Enter the net present value amount of the changes in demographic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 3—Enter the net present value amount of the changes in economic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 4—Enter the net present value amount of the changes in law or policy for year 2012 in the first column and for year 2011 in the second column.

Line 5—Enter the net present value amount of the changes in methodology and programmatic data for year 2012 in the first column and for year 2011 in the second column.

Line 6—Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 7—Enter the net present value amount of the changes in projection base for year 2012 in the first column and for year 2011 in the second column.

Line 8—Enter the net present value amount of other changes for year 2012 in the first column and for year 2011 in the second column.

Section C—Changes in Social Insurance Amounts (SMI – Medicare Part B) (SFFAS No. 37, par. 31) (to be completed only by HHS)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare B (beginning of the year, that is, as of January 1, 2011) in the first column and for year 2011 (beginning of the year, that is, as of January 1, 2010) in the second column.

Reasons for changes in the net present value during the year:

Line 1—Enter the net present value amount of the changes in valuation period for year 2012 in the first column and for year 2011 in the second column.

Line 2—Enter the net present value amount of the changes in demographic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 3—Enter the net present value amount of the changes in economic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 4—Enter the net present value amount of the changes in law or policy for year 2012 in the first column and for year 2011 in the second column.

Line 5—Enter the net present value amount of the changes in methodology and programmatic data for year 2012 in the first column and for year 2011 in the second column.

Line 6—Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 7—Enter the net present value amount of the changes in projection base for year 2012 in the first column and for year 2011 in the second column.

Line 8—Enter the net present value amount of other changes for year 2012 in the first column and for year 2011 in the second column.

Section D—Federal Supplementary Medical Insurance (SMI – Medicare Part D) (SFFAS No. 17, par. 32 (3))

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for SMI – Medicare Part D (beginning of the year, that is, as of January 1, 2011) in the first column and for year 2011 (beginning of the year, that is, as of January 1, 2010) in the second column.

Reasons for changes in the net present value during the year:

Line 1—Enter the net present value amount of the changes in valuation period for year 2012 in the first column and for year 2011 in the second column.

Line 2—Enter the net present value amount of the changes in demographic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 3—Enter the net present value amount of the changes in economic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 4—Enter the net present value amount of the changes in law or policy for year 2012 in the first column and for year 2011 in the second column.

Line 5—Enter the net present value amount of the changes in methodology and programmatic data for year 2012 in the first column and for year 2011 in the second column.

Line 6—Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 7—Enter the net present value amount of the changes in projection base for year 2012 in the first column and for year 2011 in the second column.

Line 8—Enter the net present value amount of other change for year 2012 in the first column and for year 2011 in the second columns.

Section E—Changes in Social Insurance Amounts (Railroad Retirement Board) (SFFAS No. 37, par. 31) (to be completed only by RRB)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants over the next 75 years for the Railroad Retirement Board (beginning of the year, that is, as of January 1, 2011) in the first column and for year 2011 (beginning of the year, that is, as of January 1, 2010) in the second column.

Reasons for changes in the net present value during the year:

Line 1—Enter the net present value amount of the changes in valuation period for year 2012 in the first column and for year 2011 in the second column.

Line 2—Enter the net present value amount of the changes in demographic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 3—Enter the net present value amount of the changes in economic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 4—Enter the net present value amount of the changes in law or policy for year 2012 in the first column and for year 2011 in the second column.

Line 5—Enter the net present value amount of the changes in methodology and programmatic data for year 2012 in the first column and for year 2011 in the second column.

Line 6—Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 7—Enter the net present value amount of the changes in projection base for year 2012 in the first column and for year 2011 in the second column.

Line 8—Enter the net present value amount of other changes for year 2012 in the first column and for year 2011 in the second column.

Section F—Changes in Social Insurance Amounts (Black Lung) (SFFAS No. 37, par 31) (to be completed only by DOL)

Line 1—Enter the net present value of future revenue less future expenditures for current and future participants for the years 2010-2040 for the Black Lung (beginning of the year, that is, as of September 30, 2011) in the first column and for year 2011 (beginning of the year, that is, as of September 30, 2010) in the second column.

Reasons for changes in the net present value during the year:

Line 1—Enter the net present value amount of the changes in valuation period for year 2012 in the first column and for year 2011 in the second column.

Line 2—Enter the net present value amount of the changes in demographic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 3—Enter the net present value amount of the changes in economic data assumptions and methods for year 2012 in the first column and for year 2011 in the second column.

Line 4—Enter the net present value amount of the changes in law or policy for year 2012 in the first column and for year 2011 in the second column.

Line 5—Enter the net present value amount of the changes in methodology and programmatic data for year 2012 in the first column and for year 2011 in the second column.

Line 6—Enter the net present value amount of the changes in economic and other healthcare assumptions for year 2012 in the first column and for year 2011 in the second column.

Line 7—Enter the net present value amount of the changes in projection base for year 2012 in the first column and for year 2011 in the second column.

Line 8—Enter the net present value amount of other changes for year 2012 in the first column and for year 2011 in the second column.

“Text Data” Tab

Line 1—*Enter an explanation for the changes in demographic assumptions that affect the open group measures.*

Line 2—*State the economic assumptions and their effects on the social insurance open group measure.*

Line 3—*Enter any legislative changes since the last report that are projected to have a significant effect on all social insurance programs.*

Line 4—*Enter the methodological improvements and updates of the program-specific data included in the measures.*

Line 5—*Provide any other relevant information pertaining to changes in the social insurance amounts.*

Governmentwide Financial Report System Other FR Data and Instructions

Other FR Notes Data includes stewardship information, supplemental information, and all other disclosures required for the FR that is not collected in the FR Notes. In the Governmentwide Financial Report System (GFRS), the information in Other FR Data will be collected in a similar manner to the FR Notes. The information in Other FR Data does not tie directly to any financial statement amounts. The disclosures required for the FR are based on Federal Accounting Standards Advisory Board (FASAB) standards (referenced in this document whenever possible).

This appendix is arranged in the same general format as GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist in completing the Other FR Data module. **Agencies must enter an explanation for any changes between current-year 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; each question is marked “unaudited” in GFRS.**

The “Other Data Info” and “Other Text Data” tabs may have more than one section to complete. A tab/section/line is inactive when it is not applicable to a particular note or agency. Each Other FR Data note has three tabs:

- Tab 1 title, “Other Data Info” – Used to collect numerical information.
- Tab 2 title, “Other Text Data” – Used to collect textual information related to the “Other Data Info.”
- Tab 3 title, “Threshold” – Used to collect explanations for amounts exceeding a Treasury-defined threshold.

The Other FR Data is necessary for capturing additional information to the footnotes in the agencies audited financial statements. Agencies must enter a reference to their agencies’ financial statement notes in the “Agency Notes” field. This reference should be at the level of detail that is necessary to crosswalk from the specific line items and other key information in the FR Notes Data Module to the notes in the agencies’ financial statements (for example, note number, page number, and/or agency worksheet).

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

Below is a list of the Other FR Notes Data notes contained in the FR (some notes may not apply):

Note 1	Taxes
Note 2	Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by the Department of Health and Human Services and the Social Security Administration)
Note 3	Social Security (to be completed only by the Social Security Administration)
Note 4	Medicare (to be completed only by the Department of Health and Human Services)
Note 5	Railroad Retirement (to be completed only by the Railroad Retirement Board)
Note 6	Black Lung (to be completed only by the Department of Labor)
Note 7	Unemployment Insurance (to be completed only by the Department of Labor)
Note 8	Stewardship Investments
Note 9	Deferred Maintenance
Note 10	Unexpended Budget Authority (to be completed only by FMS)
Note 11	Tax Burden (to be completed only by Treasury)
Note 12	Other Information
Note 13	Other Information (to be completed only by FMS)
Note 14	Risk Assumed – Federal Insurance and Guarantee Programs
Note 15	Analyses of FR Operating Revenue to Budget Receipts
Note 16	Components of Loans and Equity Investments Receivable

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

Note 1. Taxes

“Other Data Info” Tab

Section A

Enter the following amount as it relates to taxes (SFFAS No. 7, par. 67-69).

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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-process	X	X
3. Changes in 1 and 2 above	X	X
4. Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	X	X
5. Management’s best estimate of unasserted claims for refunds	X	X
6. Changes in 4 and 5 above	X	X
7. Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	X	X

Section B

Enter the following amount as it relates to taxes, if a range is estimable and not included in Section A above (SFFAS No. 7, par. 67).

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Low	X	X
2. High	X	X

Row headings:

1. Estimated realizable value of preassessment work-in-process
2. Changes in 1 above
3. Management’s best estimate of unasserted claims for refunds
4. Changes in 3 above

“Other Text Data” Tab

Section A

Provide the following information as it relates to taxes (SFFAS No. 7, par. 67-69).

1. Explicit definitions of estimated amounts of the size of the tax gap.
2. Appropriate explanations of the limited reliability of the estimates of the size of the tax gap.
3. Cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.
4. Estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).
5. Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonably estimable.

Note 2. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by the Department of Health and Human Services and the Social Security Administration)

“Other Data Info” Tab

Section A—Revenues From the Public

Enter the items below relating to revenues and expenditures.

	<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 revenues to the public	X	X	X

Section B—Expenditures to the Public

Enter the items below relating to revenues and expenditures.

	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>
1. Total expenditures to the public	X	X	X
2. Net results – revenues from the public less expenditures to the public	X	X	X
3. Railroad transfer included in total expenditures (completed only by SSA)	–	–	X

Section C – Revenues From Other Government Accounts

Enter the items below relating to revenues and expenditures.

	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>
1. Transfers	X	X	X
2. Interest credits	X	X	X
3. Total	X	X	X

Section D—Net Results (Trust Fund)

Enter the items below relating to revenues and expenditures.

	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>
1. Change in trust fund balance – total revenues less expenditures to the public	X	X	X

Note 3. Social Security (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Social Security Administration)

“Other Data Info” Tab

Section A—OASDI Trust Fund Projections

Enter the number of OASDI beneficiaries for every 100 covered workers for the years 2012-2086.

<u>Years</u>	<u>Beneficiaries per 100 Covered Workers</u>
1. 2012	U
...	
75. 2086	U

Section B—Percentage of OASDI Scheduled Benefits Payable

Enter in dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 2012-2086.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (dollars)</u>
1. 2012	X	X
...		
75. 2086	X	X

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Enter the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2012-2086.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of taxable payroll)</u>
1. 2012	X%	X%
...		
75. 2086	X%	X%

Section D—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Gross Domestic Product (GDP)

Enter the estimated OASDI annual income (excluding interest) and expenditures as a percentage of GDP for the years 2012-2086.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of GDP)</u>
1. 2012	X%	X%
...		
75. 2086	X%	X%

Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions

Enter the present values of estimated OASDI expenditures in excess of income under various assumptions for the period 2012-2086 (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)

Enter 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)

Enter 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

Enter 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, 2012

Enter the present values of OASDI revenue and cost components of 75-year open group obligations as of January 1, 2012.

	<u>2012</u>
1. Revenues from the public – taxes	X
2. Total costs to the public	X
3. Trust fund in 1/1/2012	X

Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2012

Enter the present values of OASDI expenditures less tax and premium revenue through the infinite horizon as of January 1, 2012.

	<u>2012</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

Enter the following additional information, in units, related to Social Security.

	<u>2012</u>
1. The approximate number of beneficiaries who were paid OASDI benefits at the end of calendar year 2011	U
2. The 2012 dollar level of the Social Security contribution and benefit base	U

Section L—Other Social Security and Medicare Related Information

Enter the following percentages for the Social Security Trust Fund.

	<u>2012</u>
1. The percentage of taxable earnings employers and employees are required to pay to the OASDI Trust Fund	X %
2. The percentage of taxable earnings self-employed are required to pay to the OASDI Trust Fund	X%
3. The maximum percentage of OASDI benefits subject to taxation in 1995	X%
4. The maximum percentage of OASDI benefits subject to taxation from 1995 to the current year	X%

"Other Text Data" Tab**Section A—OASDI Trust Fund Projections**

1. When will annual OASDI Trust Fund cost first exceed income excluding interest?
2. Provide the year that the OASDI Trust Fund reserves are projected to be exhausted.

Section B—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 2086.

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 4. Medicare (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Health and Human Services)

“Other Data Info” Tab

Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP

Enter total Medicare (HI and SMI) expenditures and noninterest income as a percent of GDP for the years 2012-2086 (SFFAS No. 17, par. 31 and 32 (1)).

<u>Years</u>	<u>Payroll Taxes</u>	<u>Tax on Benefits</u>	<u>Premiums and State Transfers</u>	<u>From General Revenue Transfers</u>	<u>Expenditures</u>
1. 2012	X%	X%	X%	X%	X%
...	X%	X%	X%	X%	X%
75. 2086	X%	X%	X%	X%	X%

Section B—Number of HI Beneficiaries

Enter the number of HI beneficiaries for every 100 covered workers for the years 2012-2086.

<u>Years</u>	<u>Beneficiaries per 100 Covered Workers</u>
1. 2012	U
...	
75. 2086	U

Section C—HI Annual Income (Excluding Interest) and Expenditures

Enter in dollars the actuarial estimates for Medicare Part A (HI) annual income (excluding interest) and expenditures for the years 2012-2086.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures</u>
1. 2012	X	X
...		
75. 2086	X	X

Section D—HI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Enter the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2012-2086.

<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of taxable payroll)</u>
1. 2012	X%	X%
...		
75. 2086	X%	X%

Section E—HI Income (Excluding Interest) and Expenditures as Percentage of GDP

Enter the estimated Medicare Part A (HI) annual income (excluding interest) and expenditures as a percentage of GDP for the years 2012-2086.

	<u>Years</u>	<u>Income (excluding interest)</u>	<u>Expenditures (percentage of GDP)</u>
1.	2012	X%	X%
	...		
75.	2086	X%	X%

Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures

Enter in dollars the actuarial estimates of Medicare Part B (SMI – B) and Part D (SMI – D) premium and State transfer income and expenditures for the years 2012-2086.

	<u>Years</u>	<u>Premium and State Transfer Income</u>	<u>Expenditures</u>
1.	2012	X	X
	...		
75.	2086	X	X

Section G—Medicare Part B and Part D Premium and State Transfer Income and Expenditures as a Percentage of GDP

Enter Medicare Part B and Part D premium and State transfer income and expenditures as a percentage of GDP for the years 2012-2086.

	<u>Years</u>	<u>Premium and State Transfer Income</u>	<u>Expenditures (percentage of GDP)</u>
1.	2012	X%	X%
	...		
75.	2086	X%	X%

Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions

Enter present values of estimated Medicare Part A (HI) expenditures in excess of income under various assumptions for the years 2012-2086. 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)

Enter the values of the assumptions used in the scenarios in Section H for the period 2012-2086 (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

Enter 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

Enter present values of estimated Medicare Part B expenditures in excess of income under various health care cost growth assumptions for the years 2012-2086. 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

Section L—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions

Enter present values of estimated Medicare Part D expenditures in excess of income under various health care cost growth assumptions for the years 2012-2086. 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

Section M—Present Values of Revenues and Costs of HI and Medicare Part B and Part D as of January 1, 2012

Enter the present values of revenue and cost components of 75-year open group obligations HI and SMI (Medicare Part B and Part D) as of January 1, 2012.

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 1/1/2012	X	X	X

Section N—Present Values of HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1, 2012, Through the Infinite Horizon

Report the present values of HI and Medicare Part B and Part D expenditures less tax, premium, and State transfer revenue as of January 1, 2012, 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 O—Other Medicare

Enter the following percentages for the Medicare Trust Funds.

	<u>2012</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 monthly premiums from beneficiaries (Medicare Part B) X%
- 7. The percentage of SMI program costs financed by monthly premiums from beneficiaries (Medicare Part D) X%

"Other Text Data" Tab

Section B—Number of HI Beneficiaries

- 1. Enter the year that the Medicare (Part A) Trust Fund is projected to be exhausted.

Section D – HI Income (Excluding Interest) and Expenditures as Percentage of Taxable Payroll

- 1. Enter the percent of scheduled benefits that the present tax rates would be sufficient to pay after Medicare (Part A) Trust Fund exhaustion.
- 2. Enter the percent of scheduled benefits that the present tax rates would be sufficient to pay for Medicare (Part A) in 2086.

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 actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
- 2. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part B), after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
- 3. Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part D), after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
- 4. For the Federal Supplementary Medical Insurance Program (Medicare Part B and Part D), provide the year that the ultimate total fertility rate for Medicare demographic assumptions will be reached (YYYY).
- 5. For the Federal Supplemental Medical Insurance Program (Medicare Part B and Part D), provide any factors determined to be pertinent to sensitivity analysis of the projections.

Note 5. Railroad Retirement (SFFAS No. 17, par. 32 (4)) (to be completed only by the Railroad Retirement Board)

“Other Data Info” Tab

Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions

Enter the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2012-2086. 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

Enter the assumptions used to determine the present values of Railroad Retirement expenditures in excess of income under various employment and interest rate assumptions for the years 2012-2086 (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 Dollars

Enter in dollars the actuarial estimates of Railroad Retirement income (excluding interest and financial interchange income) and expenditures for the years 2012-2086.

<u>Years</u>	<u>Income (excluding interest and financial interchange income)</u>	<u>Expenditures</u>
1. 2012	X	X
...		
75. 2086	X	X

Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll

Enter the estimated Railroad Retirement income (excluding interest and financial interchange income) and expenditures as a percentage of Tier II taxable payroll for the years 2012-2086.

<u>Years</u>	<u>Income (excluding interest and financial interchange income)</u>	<u>Expenditures</u>
1. 2012	X%	X%
...		
75. 2086	X%	X%

Section E—Railroad Retirement Program Assets and Financial Interchange Income From the Social Security Trust as of January 1, 2012

Enter the amounts for the Railroad Retirement Program asset and the present value of the future estimated financial interchange income from the Social Security Trust as of January 1, 2012.

1. Railroad Retirement Program assets (mostly investments stated at market)	<u>2012</u> X
2. Present value of the future estimated financial interchange income from Social Security Trust	X

Section F—Other Railroad Retirement Assumptions Information

Enter the following for Railroad Retirement.

1. The estimated passenger service employment in 2012 – middle employment assumption	<u>2012</u> X
--	------------------

Section G—Other Related Railroad Retirement Information

Enter the following estimate for Railroad Retirement.

1. The annual percentage decline in the employment base, excluding passenger service employment, using the Railroad Retirement middle employment assumption	<u>2012</u> X%
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"Other Text Data" Tab

Section A—Other Related Railroad Retirement Information

1. Describe the statutory or other material changes affecting the Railroad Retirement benefits program, after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).
2. Indicate if the annual percentage decline in the employment base requested in Section G is constant, and, if so, for how many years before it remains level.

Note 6. Black Lung (Part C) (SFFAS No. 17, par. 31, 32 (1) and (2), and 32(4)) (to be completed only by the Department of Labor (DOL))

“Other Data Info” Tab

Section A—Income and Expenses (Excluding Interest) of Black Lung Trust Fund

Enter the estimated Black Lung total income and expenditures (excluding interest) in constant (or inflation-adjusted) dollars for the years 2013–2040.

<u>Years</u>	<u>Total Income</u>	<u>Expenditures (excluding interest)</u>
1. 2013	X	X
...		
31. 2040	X	X

Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund

Enter the amount of collection in excise taxes on coal and payment for benefits and administrative expenditures for the Black Lung Trust Fund, under the intermediate assumptions for the next 28 years.

	<u>Intermediate</u>
1. Collections	X
2. Payments	X

Section C—Estimated Black Lung Trust Fund Revenues and Expenditures

Enter the present value of the remaining 28-year projections of revenues and expenditures for the Black Lung Program for the year ended September 30, 2012.

	<u>Fiscal 2012</u>
1. Estimated present value of future tax income	X
2. Estimated present value of future expenditures	X
3. Accumulated balance due to General Fund	X

Section D—Other Black Lung Information Related to Outstanding Repayable Advances

Enter the following information related to the outstanding repayable advances for the year ended September 30, 2012.

	<u>2012</u>
1. Total liabilities in excess of assets at September 30, 2012	X
2. Outstanding repayable advances at September 30, 2012	X
3. Excise tax revenues that were recognized in 2012	X
4. Benefit payment expenses that were recognized in 2012	X
5. Interest expense that was recognized in 2012	X

"Other Text Data" Tab

Section A—Income and Expenses (Excluding Interest) of Black Lung Trust Fund

- 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

- Enter the increase/(decrease) amount in percentage of excise taxes collected between the years 2018 to 2021, as a result of a scheduled reduction in the tax rate on the sale of coal.

Note 7. Unemployment Insurance (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by DOL)

“Other Data Info” Tab

Section A—Estimated Unemployment Trust Fund (UTF) Revenues and Expenditures Under Three Economic Scenarios

Enter the present values of 10-year projections of revenues and expenditures for the Unemployment Insurance Program under three alternative scenarios for economic conditions ending September 30, 2022 (SFFAS No. 17, par. 27 and 32).

	<u>Expected</u>	<u>Recovery Scenario 1</u>	<u>Recovery Scenario 2</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

Enter the projected cash inflows and outflows for the period 2013-2022 under the expected economic conditions.

<u>Years</u>	<u>Contributions</u>	<u>Expenditures</u>
1. 2013	X	X
...		
10. 2022	X	X

Section C—Present Values of Unemployment Expenditures in Excess of Income Under Various Assumptions – Assumption Used

Enter the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2013-2022. 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 Under Various Assumptions – Assumption Used

Enter the present values of estimated Unemployment Insurance Program expenditures in excess of income under various assumptions for the years 2013-2022 – 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

Enter the ratio of minimally solvent, or not minimally solvent, of each State’s current accumulated Unemployment Trust Fund balance to a year’s projected benefit payments based on the highest level of annual benefit payments experienced by that State over the last 20 years (SFFAS No. 17, par. 27 (5)).

<u>States</u>	<u>Minimally Solvent Ratio</u> X%	<u>Not Minimally Solvent Ratio</u> X%
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“Other Text Data” Tab

Section A—Estimated Unemployment Trust Fund Revenue and Expenditures Under Three Economic Scenarios

1. Describe the effects of the following three economic conditions based on unemployment rate: expected economic conditions, recovery scenario 1, and recovery scenario 2.
2. Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current 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 8. Stewardship Investments

“Other Data Info” Tab

Section A—Investments in Non-Federal Physical Property

Enter the total investment (by major program or category) in non-Federal physical property for the last 5 fiscal years (SFFAS No. 8, par. 87).

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>	<u>Fiscal 2010</u>	<u>Fiscal 2009</u>	<u>Fiscal 2008</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: Investments in Development

Enter the total investment (by major program or category) in development for the last 5 fiscal years (SFFAS No. 8, par. 94).

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>	<u>Fiscal 2010</u>	<u>Fiscal 2009</u>	<u>Fiscal 2008</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—Investments in Human Capital

Enter 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 2012</u>	<u>Fiscal 2011</u>	<u>Fiscal 2010</u>	<u>Fiscal 2009</u>	<u>Fiscal 2008</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: Investments in Basic Research

Enter 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 2012</u>	<u>Fiscal 2011</u>	<u>Fiscal 2010</u>	<u>Fiscal 2009</u>	<u>Fiscal 2008</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: Investments in Applied Research

Enter 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 2012</u>	<u>Fiscal 2011</u>	<u>Fiscal 2010</u>	<u>Fiscal 2009</u>	<u>Fiscal 2008</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—Investments in Non-Federal Physical Property**

1. Provide a description of federally owned physical property transferred to State and local governments (SFFAS No. 8, par. 87).
2. Provide a description of the major programs of Federal investments in non-Federal physical property used in the “Other Data Info” tab (SFFAS No. 8, par. 87).

Section B—Investments in Development

1. Provide a description of the major programs of Federal investments in development used in the “Other Data Info” tab (SFFAS No. 8, par. 100).
2. Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).

Section C—Investments in Human Capital

1. Provide a description of the major education and training programs considered Federal investments in human capital used in the “Other Data Info” tab (SFFAS No. 8, par. 94).

Section D—Investments in Basic Research

1. Provide a description of the major programs of Federal investments in basic research used in the “Other Data Info” tab (SFFAS No. 8, par. 100).
2. Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99).

Section E—Investments in Applied Research

1. Provide a description of the major programs of Federal investments in applied research used in the “Other Data Info” tab (SFFAS No. 8, par. 100).
2. Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).

Note 9. Deferred Maintenance and Repairs**“Other Data Info” Tab****Section A—Range of Amounts**

Enter the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition (SFFAS No. 32, par. 24).

Critical deferred maintenance and repairs are urgently needed, absolutely necessary, and are elements that need immediate attention. Furthermore, critical deferred maintenance and repairs are any deferred maintenance and repairs that pose serious threats to the public or employee safety or health, natural or cultural resources, and a bureau’s ability to carry out its assigned mission.

If the total cost of deferred maintenance and repairs for the fiscal year is critical, enter the entire amount for deferred maintenance and repairs in the critical column.

If a portion of the cost of deferred maintenance and repairs is critical, enter the amount in the critical column and enter the remaining amount that is not critical in the low and high columns. For example, if the cost for deferred maintenance and repairs is \$5,406 million and \$313 million is critical, enter the amount for \$313 million in the critical column and the remaining amount \$5,093 million in the low and high columns.

If the cost of deferred maintenance and repairs does not have a range, enter the amount for deferred maintenance and repairs in both the low and high columns. For example, if the cost for deferred maintenance and repairs is \$5,406 million for the fiscal year, enter that amount in both the low estimate column and the high estimate column.

Column headings:

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Low	X	X
2. High	X	X
3. Critical	X	X

Row headings:

1. Buildings, structures, and facilities
2. Furniture, fixtures, and equipment
3. Other general property, plant, and equipment
4. Heritage assets
5. Stewardship land

Note 10. Unexpended Budget Authority (to be completed only by FMS)**“Other Data Info” Tab****Section A—Other Related Information**

Enter the following data.

	<u>Fiscal 2011</u>	<u>Fiscal 2010</u>
1. Total unobligated budget authority balance	X	X
2. Total obligated budget authority balance	X	X

Note 11. Tax Burden (to be completed only by Treasury)**“Other Data Info” Tab****Section A—Taxable Returns – Individual Income Tax Returns for Tax Year 2010**

Provide the number of taxable returns (units) for individuals by the following Adjusted Gross Income (AGI) levels.

Column heading:

	<u>Fiscal 2010</u>
1. AGI	X

Row headings:

1. Under \$15,000
2. \$15,000 under \$30,000
3. \$30,000 under \$50,000
4. \$50,000 under \$100,000
5. \$100,000 under \$200,000
6. \$200,000 under \$500,000
7. \$500,000 or more

Section B—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2010

Enter the dollar value of AGI and the total income tax for individuals by the following AGI levels.

Column heading:

	<u>Fiscal 2010</u>
1. AGI	X
2. Total Income Tax	X

Row headings:

1. Under \$15,000
2. \$15,000 under \$30,000
3. \$30,000 under \$50,000
4. \$50,000 under \$100,000
5. \$100,000 under \$200,000
6. \$200,000 under \$500,000
7. \$500,000 or more

Section C—Individual Average AGI and Average Income Tax Information – Individual Income Tax Returns for Tax Year 2010

Enter the dollar value of average AGI per return, and the average income tax per return for individuals by the following AGI levels.

Column heading:

	<u>Fiscal 2010</u>
1. Average AGI per return	X
2. Average Income Tax per return	X

Row headings:

1. Under \$15,000
2. \$15,000 under \$30,000
3. \$30,000 under \$50,000
4. \$50,000 under \$100,000
5. \$100,000 under \$200,000
6. \$200,000 under \$500,000
7. \$500,000 or more

Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2010

Enter the income tax as a percentage of AGI for individuals by the following AGI levels.

Column heading:

	<u>Fiscal 2010</u>
1. AGI	X%

Row headings:

1. Under \$15,000
2. \$15,000 under \$30,000
3. \$30,000 under \$50,000
4. \$50,000 under \$100,000
5. \$100,000 under \$200,000
6. \$200,000 under \$500,000
7. \$500,000 or more

Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income Tax Returns for Tax Year 2009

Enter the dollar value of income that is subject to tax and total income tax after credits by the following total assets categories.

Column heading:

	<u>Fiscal 2009</u>
1. Income Subject to Tax	X
2. Total Income Tax after Credits	X

Row headings:

1. Zero assets
2. \$1 under \$500
3. \$500 under \$1,000
4. \$1,000 under \$5,000
5. \$5,000 under \$10,000
6. \$10,000 under \$25,000
7. \$25,000 under \$50,000
8. \$50,000 under \$100,000
9. \$100,000 under \$250,000
10. \$250,000 under \$500,000
11. \$500,000 under \$2,500,000
12. \$2,500,000 or more

Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income Tax Returns for Tax Year 2009

Enter the percentage of income tax after credits to taxable income by the following total assets categories:

Column heading:

	<u>Fiscal 2009</u>
1. Income subject to tax	X%

Row headings:

1. Zero assets
2. \$1 under \$500
3. \$500 under \$1,000

4. \$1,000 under \$5,000
5. \$5,000 under \$10,000
6. \$10,000 under \$25,000
7. \$25,000 under \$50,000
8. \$50,000 under \$100,000
9. \$100,000 under \$250,000
10. \$250,000 under \$500,000
11. \$500,000 under \$2,500,000
12. \$2,500,000 or more

Note 12. Other Information**“Other Data Info” Tab****Section A**

Enter the estimated amounts that may be paid out as other claims for tax refunds.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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

Enter the following information related to taxes.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 13. Other Information (to be completed only by FMS)**“Other Data Info” Tab****Section A—Other Information (amounts must be in agreement with the Bureau of Public Debt’s Schedules of Federal Debt)**

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 14. Risk Assumed – Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105, 106, and 114)**“Other Data Info” Tab****Section A—Risk Assumed**

Enter the following information in accordance with SFFAS No. 5, par. 106 and par. 114.

	<u>Fiscal 2012</u>	<u>Fiscal 2011</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 Federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No. 5, par. 114).
2. Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5, par. 114).

Note 15. Analysis of FR Operating Revenue to Budget Receipts**“Other Notes Info” Tab****Section A—Operating Revenues to the Budget Receipts**

Enter the following information from a completed reconciliation of operating revenue to budget receipts.

Column headings (operating revenue line item descriptions):

	<u>Fiscal 2012</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 (types of reconciling items):

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. Intradepartmental transactions (offset against outlays)
6. Earned (exchange) revenue reported in the Statement of Net Cost
7. Agency entered description
8. Agency entered description
9. Agency entered description
10. Total (exchange and nonexchange)
(Amounts must agree with the total revenue reported in the reclassified Statement of Changes in Net Position/Statement of Net Cost)

“Other 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 intradepartmental transaction reconciling item(s).
5. Provide a detailed description of the earned revenue reconciling item(s).
6. Provide a detailed description of the agency entered description reconciling item(s).

Note 16. Components of Loans and Equity Investments

“Other Notes Info” Tab

Section A – Components of Direct Loans Receivable, Gross – Current Year

Enter the current year amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Farm Loans
7. Export-Import Bank Loans
8. U.S. Agency for International Development
9. Housing and Urban Development
10. GSE Mortgage Backed Securities Purchase Program
11. All other loans receivable
12. Total

Row headings:

	<u>Fiscal 2012</u>
1. Direct Loans receivable, gross – beginning of the year	X
2. Disbursements (loans made/securities purchased)	X
3. Repayments	X
4. Losses	X
5. Capitalized interest	X
6. Capitalized dividends	X
7. Other	X
8. Direct Loans receivable, gross – end of the year (must equal the total amount of the “Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)” column as reported in the “Line Items Notes” Tab, of GFRS Note 04A, GF006, for fiscal 2012)	X

Section B—Components of Direct Loans Receivable, Gross – Prior Year

Enter the prior year amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” as follows:

Column headings:

1. Federal Direct Student Loans
2. Electric Loans
3. Rural Housing Service
4. Federal Family Education Loan
5. Water and Environmental Loans
6. Farm Loans
7. Export-Import Bank Loans
8. U.S. Agency for International Development

9. Housing and Urban Development
10. GSE Mortgage Backed Securities Purchase Program
11. All other loans receivable
12. Total

Row headings:

	<u>Fiscal 2011</u>
1. Direct Loans receivable, gross – beginning of the year	X
2. Disbursements (loans made/securities purchased)	X
3. Repayments	X
4. Losses	X
5. Capitalized interest	X
6. Capitalized dividends	X
7. Other	X
8. Direct Loans receivable, gross – end of the year (must equal the total amount of the “Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)” column as reported in the “Line Items Notes” tab, of GFRS Note 04A, GF006, for FY 2011)	X

Section C – Components of Loan Guarantees, Gross – Current Year

Enter the current year amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Loans
5. Small Business Loans
6. Israeli Loan Guarantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
9. Business and Industry Loans
10. Export Credit Guarantee Programs
11. All other guaranteed loans
12. Total

Row headings:

	<u>Fiscal 2012</u>
1. Guaranteed Loans, gross – beginning of the year	X
2. Disbursements (loans made/securities purchased)	X
3. Repayments	X
4. Other	X
5. Guaranteed Loans, gross – end of the year (must equal the total amount of the “Face Value of loans outstanding (total outstanding principal)” column as reported in the “Line Items Notes” Tab, of GFRS Note 04B, GF006, for fiscal 2012)	X

Section D—Components of Loan Guarantees, Gross – Prior Year

Enter the prior year amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Family Education Loans
2. Federal Housing Administration Loans
3. Veterans Housing Benefit Program
4. Export-Import Bank Loans
5. Small Business Loans
6. Israeli Loan Guarantee Program
7. Overseas Private Investment Corporation Credit Program
8. Rural Housing Service
9. Business and Industry Loans
10. Export Credit Guarantee Programs
11. All other guaranteed loans
12. Total

Row headings:

	<u>Fiscal 2011</u>
1. Guaranteed Loans, gross – beginning of the year	X
2. Disbursements (loans made/securities purchased)	X
3. Repayments	X
4. Other	X
5. Guaranteed Loans, gross – end of the year (must equal the total amount of the “Face Value of loans outstanding (total outstanding principal)” column as reported in the “Line Items Notes” Tab, of GFRS Note 04B, Module 6, for fiscal 2011)	X

Section E—Components of TARP Direct Loans and Equity Investments, Gross – Current Year

Enter the current year amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

Row headings:

	<u>Fiscal 2012</u>
1. TARP loans and equity investments receivable, gross – beginning of the year	X
2. Disbursements (loans made/securities purchased)	X
3. Repayments	X
4. Losses	X
5. Capitalized interest	X

- | | |
|--|---|
| 6. Capitalized dividends | X |
| 7. Other | X |
| 8. TARP loans and equity investments receivable,
gross – end of the year
(must equal the total amount of the
“Direct loans and equity investments” column
as reported in the “Line Items Notes” Tab, of GFRS
Note 20, GF006, for fiscal 2012) | X |

Section F—Components of TARP Direct Loans and Equity Investments, Gross – Prior Year

Enter the prior year amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs indentified in the “Column Headings” as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

Row headings:

- | | <u>Fiscal 2011</u> |
|--|--------------------|
| 1. TARP Loans and equity investments receivable, gross – beginning of the year | X |
| 2. Disbursements (loans made/securities purchased) | X |
| 3. Repayments | X |
| 4. Losses | X |
| 5. Capitalized interest | X |
| 6. Capitalized dividends | X |
| 7. Other | X |
| 8. TARP loans and equity investments receivable,
gross – end of the year
(must equal the total amount of the
“Direct loans and equity investments” column
as reported in the “Line Items Notes” Tab, of GFRS
Note 20, GF006, for fiscal 2011) | X |

“Other Text Data” tab

1. Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the “all other Loans Receivable” column.
2. Provide a detailed description of the amounts reported in Sections A and B that comprise the “Other” line.
3. Provide details regarding the programs reported in Sections C and D that comprise amounts reported in the “all other Guaranteed Loans” column.
4. Provide a detailed description of the amounts reported in Sections C and D that comprise the “Other” line.
5. Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the “all other TARP Programs” column.
6. Provide a detailed description of the amounts reported in Sections E and F that comprise the “Other” line.

Governmentwide Financial Report System Other FR Data Entry Instructions

Complete each note by entering the required information in each tab and then marking each note “Complete.” Do not enter zeros if the answer is zero or not applicable. Mark the “No Data” box in each section of the “Other Data Info” tab and the “Other Text Data” tab, when the data is zero or not applicable.

Enter the data as a positive number if the data represents the normal balance. The normal balance of each line is displayed in GFRS.

Enter the reporting method where needed for the notes that are not tied to the identified reporting method in the financial statements. The reporting method for some of the Other FR Notes Data notes is determined by the reporting method used in the agency’s audited financial statements in GFRS Module GF002.

Note: For agencies that choose “billions” as the reporting method, the figures should have at least one digit following the decimal point.

Other FR Data Instructions

Note 1. Taxes

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab

Section A

Enter amounts that relate to taxes (SFFAS No. 7, par. 67-69), as described below.

Line 1—Enter the amount of the estimated realizable value of compliance assessments at the end of fiscal 2012 in the first column and review and change as necessary the amount for the end of fiscal 2011 in the second column.

Line 2—Enter the amount of the estimated realizable value of preassessment work-in-process at the end of fiscal 2012 in the first column and review and change as necessary the amount for the end of fiscal 2011 in the second column.

Line 3—Enter the amount of the change in lines 1 and 2 above for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for the end of fiscal 2011 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 2012 in the first column and review and change as necessary the amount for the end of fiscal 2011 in the second column.

Line 6—Enter the amount of the change in lines 4 and 5 above for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for the end of fiscal 2011 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 2012.*

Column 2—*Enter the high-range amount at the end of fiscal 2012.*

Column 3—*Review and change as necessary the low-range amount at the end of fiscal 2011.*

Column 4—*Review and change as necessary the high-range amount at the end of fiscal 2011.*

Line 2—*Enter the range amount of the change in line 1.*

Column 1—*Enter the low-range amount at the end of fiscal 2012.*

Column 2—*Enter the high-range amount at the end of fiscal 2012.*

Column 3—*Review and change as necessary the low-range amount at the end of fiscal 2011.*

Column 4—*Review and change as necessary the high-range amount at the end of fiscal 2011.*

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 2012.*

Column 2—*Enter the high-range amount at the end of fiscal 2012.*

Column 3—*Review and change as necessary the low-range amount at the end of fiscal 2011.*

Column 4—*Review and change as necessary the high-range amount at the end of fiscal 2011.*

Line 4—*Enter the range amount of the change in line 3.*

Column 1—*Enter the low-range amount at the end of fiscal 2012.*

Column 2—*Enter the high-range amount at the end of fiscal 2012.*

Column 3—*Review and change as necessary the low-range amount at the end of fiscal 2011.*

Column 4—*Review and change as necessary the high-range amount at the end of fiscal 2011.*

“Other Text Data” Tab**Section A**

Provide information as it relates to taxes (SFFAS No. 7, par. 67-69).

Line 1—*Provide explicit definitions of the estimated amounts of the size of the tax gap.*

Line 2—*Provide appropriate explanations of the limited reliability of the estimated amounts of the size of the tax gap.*

Line 3—*Provide cross-references to the portions of the tax gap due from identified noncompliant taxpayers and importers.*

Line 4—Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).

Line 5—Provide any amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonably estimable.

Note 2. Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by the Department of Health and Human Services and the Social Security Administration)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab

Section A—Revenues From the Public

Enter the following information for the latest available period.

Line 1—Enter the amount of payroll and benefit taxes from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 2—Enter the amount of premiums from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 3—Enter the amount of other taxes and fees from the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 4—Enter the total amount of revenues to the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Section B—Expenditures to the Public

Enter the following information for the latest available period.

Line 1—Enter the total amount of expenditures to the public for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and OASDI in the third column.

Line 2—Enter the budget perspective net results (revenues from the public less expenditures to the public) for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 3—SSA only, enter the railroad transfer amount included in the total expenditures for OASDI in the third column.

Section C—Revenues From Other Government Accounts

Enter the following information for the latest available period.

Line 1—Enter the amount of transfers from other Government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 2—Enter the amount of interest credits from other Government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Line 3—Enter the total amount of revenues from other Government accounts for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.

Section D—Net Results (Trust Fund)

Enter the following information for the latest available period.

Line 1—*Enter the amount of the trust fund balance change (total revenues less expenditures to the public) for HI in the first column, for SMI (Medicare Part B and Part D) in the second column, and for OASDI in the third column.*

Note 3. Social Security (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Social Security Administration)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab**Section A—Number of OASDI Beneficiaries**

Column 1—*Enter the number of OASDI beneficiaries for every 100 covered workers for the years 2012-2086.*

Section B—OASDI Income (Excluding Interest) and Expenditures in Dollars

Column 1—*Enter the amount of OASDI income (excluding interest) in dollars for the years 2012-2086.*

Column 2—*Enter the amount of OASDI expenditures in dollars for the years 2012-2086.*

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 2012-2086.*

Column 2—*Enter the percentage of the estimated OASDI expenditures as a percent of taxable payroll for the years 2012-2086.*

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 2012-2086.*

Column 2—*Enter the percentage of the estimated OASDI expenditures as a percentage of the GDP for the years 2012-2086.*

Section E—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))

Amounts for Section E should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—*Enter the amount of the low cost average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column for the years 2012-2086.*

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 2012-2086.*

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 2012-2086.*

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 2012-2086.

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 2012-2086.

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 2012-2086.

Section F—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration) (SFFAS No. 17, par. 32 (4))

Line 1—Enter the value of assumption used as low cost of average annual reduction in death rates in the first column, intermediate cost in the second column, and high cost in the third column.

Line 2—Enter the value of assumption used as low cost of real wage differential in the first column, intermediate cost in the second column, and high cost in the third column.

Line 3—Enter the value of assumption used as low cost of CPI change in the first column, intermediate cost in the second column, and high cost in the third column.

Line 4—Enter the value of assumption used as low cost of real interest rate in the first column, intermediate cost in the second column, and high cost in the third column.

Section G—Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions – Assumption Used (Excluding Net Immigration) (SFFAS No. 17, par. 32 (4))

Line 1—Enter the value of assumption used as low cost of total fertility rates in the first column, intermediate cost in the second column, and high cost in the third column.

Section H—Assumption Used for Net Immigration (SFFAS No. 17, par. 32 (4))

Line 1—Enter the value of assumption used in Section E as low cost of net immigration in the first column, intermediate cost in the second column, and high cost in the third column.

Section I—Present Values of Revenues and Cost of OASDI as of January 1, 2012

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, 2012, 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, 2012, 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, 2012, in the first column.

Section J—Present Values of OASDI Expenditures Less Tax and Premium Revenue as of January 1, 2012

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, 2012.

Line 2—Enter the amount of current trust fund through the infinite horizon as of January 1, 2012.

Line 3—Enter the amount of net obligations for future participants through the infinite horizon as of January 1, 2012.

Section K—Other Social Security Related Information

Enter the following additional information, in units, related to the Social Security demographic assumptions.

Line 1—*Enter the approximate number of beneficiaries who were paid OASDI benefits at the end of calendar year 2011 in the first column.*

Line 2—*Enter the 2012 dollar level of the Social Security contribution and benefit base in the first column.*

Section L—Other Social Security and Medicare Related Information

Enter the following for the Social Security Trust Funds.

Line 1—*Enter the percentage of taxable earnings employers and employees are required to pay to the OASDI Trust Fund in the first column.*

Line 2—*Enter the percentage of taxable earnings self-employed are required to pay to the OASDI Trust Fund in the first column.*

Line 3—*Enter the maximum percentage of OASDI benefits subject to taxation in 1995 in the first column.*

Line 4—*Enter the maximum percentage of OASDI benefits subject to taxation from 1995 to the current year in the first column.*

“Other Text Data” Tab**Section A—OASDI Trust Fund Projections**

Line 1—*Indicate when the annual OASDI Trust Fund cost will first exceed the income including the interest.*

Line 2—*Indicate the year the OASDI Trust Fund reserves are projected to be exhausted.*

Section B—Percentage of OASDI Scheduled Benefits Payable

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 2086.*

Section C—OASDI Income (Excluding Interest) and Expenditures as a Percentage of Taxable Payroll

Line 1—*Explain what happens with OASDI surpluses that occur prior to the first year expenditures exceed noninterest income.*

Line 2—*Describe what the Government will need to do to meet its obligations to the OASDI Trust Fund.*

Line 3—*Indicate whether tax income will continue to flow into the OASDI Trust Fund when the trust fund's assets are exhausted.*

Section L—Other Social Security

Line 1—*Describe the statutory or other material changes affecting the OASDI Program, after the current calendar year, including those enacted between the 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 4. Medicare (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Health and Human Services)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab**Section A—Total Medicare Expenditures and Noninterest Income as a Percentage of GDP (SFFAS No. 17, par. 31 and 32 (1))**

Column 1—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) payroll taxes for the years 2012-2086.*

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 2012-2086.*

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 2012-2086.*

Column 4—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) from general revenue transfers for the years 2012-2086.*

Column 5—*Enter the percentage of the GDP for Medicare (HI and SMI – Medicare Part B and Part D) expenditures for the years 2012-2086.*

Section B—Number of HI Beneficiaries

Column 1—*Enter the number of HI beneficiaries for every 100 covered workers for the years 2012-2086.*

Section C—HI Annual Income (Excluding Interest) and Expenditures

Column 1—*Enter the amount of the actuarial estimates in dollars of HI annual income (excluding interest) for the years 2012-2086.*

Column 2—*Enter the amount of the actuarial estimates in dollars of HI expenditures for the years 2012-2086.*

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 2012-2086.*

Column 2—*Enter the percentage of estimated HI expenditures as a percentage of taxable payroll for the years 2012-2086.*

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 2012-2086.

Column 2—Enter the percentage of estimated HI expenditures as a percentage of the GDP for the years 2012-2086.

Section F—Medicare Part B and Part D Premium and State Transfer Income and Expenditures

Column 1—Enter the amount of actuarial estimates of premium and State transfer income in dollars of Medicare Part B and Part D for the years 2012-2086.

Column 2—Enter the amount of actuarial estimates of expenditures in dollars of Medicare Part B and Part D for the years 2012-2086.

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 2012-2086.

Column 2—Enter the percentage of the GDP for expenditures of Medicare Part B and Part D for the years 2012-2086.

Section H—Present Values of Estimated Medicare Part A (HI) Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))

Amounts for Section H should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—Enter the present value amount of the low cost of average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2012-2086.

Line 2—Enter the present value amount of the low cost of total fertility rate in the first column, intermediate cost in the second column, and high cost in the third column for the years 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

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 2012-2086.

Section K—Present Values of Estimated Medicare Part B Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions (SFFAS No. 17, par. 32 (4))

Amounts for Section K should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2012-2086.

Section L—Present Values of Estimated Medicare Part D Expenditures in Excess of Income Under Various Health Care Cost Growth Assumptions (SFFAS No. 17, par. 32 (4))

Amounts for Section N should be provided with values of the low shortfall under the first (low) column and values of the high shortfall under the third (high) column.

Line 1—Enter the amount of low cost average annual growth in health costs in the first column, intermediate cost in the second column, and high cost in the third column for the years 2012-2086.

Section M—Present Values of Revenues and Cost of HI and Medicare Part B and Part D as of January 1, 2012

Line 1—Enter the amount of taxes revenue from the public for 75-year open group obligations for HI as of January 1, 2012, 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, 2012, 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, 2012, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 4—Enter the amount of revenues from other Government (such as General Fund transfers for SMI Parts B and D) accounts for 75-year open group obligations for HI as of January 1, 2012, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Line 5—Enter the amount of the trust fund for 75-year open group obligations for HI as of January 1, 2012, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Section N—Present Values of HI and Medicare Part B and Part D Expenditures Less Tax, Premium, and State Transfer Revenue as of January 1, 2012, 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, 2012, 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, 2012, 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, 2012, in the first column, Medicare Part B in the second column, and Medicare Part D in the third column.

Section O—Other Medicare

Provide the following for the Medicare Trust Funds.

Line 1—Enter the percentage of earnings employers are required to pay to the HI Trust Fund in the first column.

Line 2—Enter the percentage of earnings employers and employees are required to pay to the HI Trust Fund in the first column.

Line 3—Enter the percentage of earnings self-employed are required to pay to the HI Trust Fund in the first column.

Line 4—Enter the percentage of SMI program costs (Medicare Part B) financed by transfers from the General Fund of the Treasury in the first column.

Line 5—Enter the percentage of SMI program costs (Medicare Part D) financed by transfers from the General Fund of the Treasury in the first column.

Line 6—Enter the percentage of SMI program costs financed by monthly premiums from beneficiaries in the first column (Medicare Part B).

Line 7—Enter the percentage of SMI program costs financed by monthly premiums from beneficiaries in the first column (Medicare Part D).

“Other Text Data” Tab

Section B—Number of HI Beneficiaries

Line 1—Indicate the year the Medicare (Part A) Trust Fund is projected to be exhausted.

Section D—HI Income (Excluding Interest) and Expenditures as Percent of Taxable Payroll

Line 1—Indicate the percent of scheduled benefits that the present tax rates would be sufficient to pay after 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 2086.

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) (SFFAS No. 17, par. 24).

Provide the following for the Federal Supplementary Medical Insurance Program (Medicare Part B and Part D).

Line 2—Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part B), after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof. (Provide information about statutory or other material changes that occurred after the date of the agency's Trustees Report and through the date of the agency's audited PAR) (SFFAS No. 17, par. 24).

Line 3—Describe the statutory or other material changes affecting the Federal Supplementary Medical Insurance Program (Medicare Part D), after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof. (Provide information about statutory or other material changes that occurred after the date of the agency's Trustees Report and through the date of the agency's audited PAR) (SFFAS No. 17, par. 24).

Line 4—Provide the year that the ultimate total fertility rate for the Medicare demographic assumptions will be reached (YYYY).

Line 5—Provide any factors determined to be pertinent to sensitivity analysis of the projections.

Note 5. Railroad Retirement (SFFAS No. 17, par. 32 (4)) (to be completed only by the Railroad Retirement Board)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency's audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab

Section A—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions (SFFAS No. 17, par. 32 (4))

Line 1—Enter the present value of Railroad Retirement expenditures in excess of income under the low cost employment assumption in the first column, the present value under the middle cost employment assumption in the second column, and the present value under the high cost employment assumption in the third column for the years 2012-2086.

Line 2—Enter the present value of Railroad Retirement expenditures in excess of income under the low cost interest rate assumption in the first column, the present value under the middle cost interest rate assumption in the second column, and the present value under the high cost interest rate assumption in the third column for the years 2012-2086.

Section B—Present Values of Railroad Retirement Expenditures in Excess of Income Under Various Assumptions – Assumption Used (SFFAS No. 17, par. 32 (4))

Line 1—Enter the low cost employment assumption used to determine the present value of expenditures in excess of income in the first column, the middle cost employment assumption in the second column, and the high cost employment assumption in the third column for the years 2012-2086.

Line 2—Enter the low cost interest rate assumption used to determine the present value of expenditures in excess of income in the first column, the middle cost interest rate assumption in the second column, and the high cost interest rate assumption in the third column for the years 2012-2086.

Section C—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures in Dollars

Column 1—Enter the amount of actuarial estimates in dollars of Railroad Retirement income (excluding interest and financial interchange income) for the years 2012-2086.

Column 2—Enter the amount of actuarial estimates in dollars of Railroad Retirement expenditures for the years 2012-2086.

Section D—Railroad Retirement Income (Excluding Interest and Financial Interchange Income) and Expenditures as a Percentage of Tier II Taxable Payroll

Column 1—Enter the Railroad Retirement income (excluding interest and financial interchange income) as a percentage of Tier II taxable payroll for the years 2012-2086.

Column 2—Enter the Railroad Retirement expenditures estimated percentage of Railroad Retirement expenditures as a percentage of Tier II taxable payroll for the years 2012-2086.

Section E—Railroad Retirement Program Assets and Financial Interchange Income From the Social Security Trust as of January 1, 2012

Line 1—Enter the amount of Railroad Retirement Program assets (mostly investments stated at market) as of January 1, 2012.

Line 2—Enter the amount of present value of the future estimated financial interchange income from the Social Security Trust as of January 1, 2012.

Section F—Other Railroad Retirement Assumptions Information

Line 1—Enter the estimated passenger service employment in 2012, based on the Railroad Retirement middle employment assumption, in the first column.

Section G—Other Related Railroad Retirement Information

Line 1—Enter the annual percentage rate of decline in the employment base, excluding passenger service employment, based on the Railroad Retirement middle employment assumption, in the first column.

“Other Text Data” Tab

Section A—Other Related Railroad Retirement Information

Line 1—Describe the statutory or other material changes affecting the Railroad Retirement benefits program after the current fiscal year, including those enacted between the fiscal yearend and the date of the actuarial report, along with the implications thereof (SFFAS No. 17, par. 24).

Line 2—Indicate if the annual percentage decline in the employment base information requested in Section G is constant, and, if so, for how many years before it remains level.

Note 6. Black Lung (Part C) (SFFAS No. 17, par. 31, 32 (1) and (2), and 32 (4)) (to be completed only by the Department of Labor)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab

Section A—Income and Expenditures (Excluding Interest) of Black Lung Trust Fund

Column 1—Enter the estimated amount of total income of the Black Lung Trust Fund for the years 2013-2040.

Column 2—Enter the estimated amount of total expenditures (excluding interest) of the Black Lung Trust Fund for the years 2013-2040.

Section B—Collections and Payments in Excise Taxes on Coal for the Black Lung Trust Fund (SFFAS No. 17, par. 27(4))

Line 1—Enter the low collection assumption used to determine the present value in excise taxes on coal in the first column, the middle collection assumption in the second column, and the high collection assumption in the third column for the Black Lung Trust Fund for the next 28 years.

Line 2—Enter the low payment assumption in the first column, the middle payment assumption in the second column, and the high payment assumption in the third column for benefits and administrative expenditures in excise taxes on coal for the Black Lung Trust Fund, for the next 28 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 30-year projections of the Black Lung Program for the year ended September 30, 2012.

Line 2—Enter the amount of the estimated present value of future expenditures for 30-year projections of the Black Lung Program for the year ended September 30, 2012.

Line 3—Enter the amount of the accumulated balance due to the General Fund for 30-year projections of the Black Lung Program for the year ended September 30, 2012.

Section D—Other Black Lung Information Related to Outstanding Repayable Advances

Line 1—Enter the amount of total liabilities in excess of assets as of September 30, 2012, for the Black Lung Program in the first column.

Line 2—Enter the amount of the outstanding repayable advances as of September 30, 2012, for the Black Lung Program in the first column.

Line 3—Enter the amount of excise tax revenues that were recognized for the year ended September 30, 2012, for the Black Lung Program in the first column.

Line 4—Enter the amount of benefit payments that were recognized for the year ended September 30, 2012, for the Black Lung Program in the first column.

Line 5—Enter the amount for interest expense that was recognized for the year ended September 30, 2012, 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—Enter the increase/(decrease) amount in percentage of excise taxes collected between the years 2018 to 2021, as a result of a scheduled reduction in the tax rate on the sale of coal.

Note 7. Unemployment Insurance (SFFAS No. 17, par. 31 and 32 (1) and (2)) (to be completed only by the Department of Labor)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab

Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios (SFFAS No. 17, par. 27 and 32)

Line 1—Enter the total amount of future cash income in present values of 10-year projections of revenues (cash inflow) for the Unemployment Insurance Program from 2013-2022, under expected economic conditions in the first column, the recovery scenario 1 in the second column, and the recovery scenario 2 in the third column.

Line 2—Enter the total amount of future expenditures in present values of 10-year projections of revenues (cash outflow) for the Unemployment Insurance Program from 2013-2022, under expected economic conditions in the first column, the recovery scenario 1 in the second column, and the recovery scenario 2 in the third column.

Line 3—Enter the total amount of trust fund assets for the Unemployment Insurance Program from 2013-2022, under expected economic conditions in the first column, the recovery scenario 1 in the second column, and the recovery scenario 2 in the third column.

Section B—Unemployment Trust Fund Contributions and Expenditures Using Expected Economic Conditions

Column 1—Enter the amount of projected contributions (cash inflows) of the Unemployment Insurance Program for the years 2013-2022, under the expected economic conditions.

Column 2—Enter the amount of projected expenditures (outflows) of the Unemployment Insurance Program for the years 2013-2022, 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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2013-2022.

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 2012 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 2012 for each State based on the highest level of annual benefit payments experienced by that State over the last 20 years.

“Other Text Data” Tab

Section A—Estimated Unemployment Trust Fund Revenues and Expenditures Under Three Economic Scenarios

Line 1—Describe the effects of the following three economic conditions based on the unemployment rate: expected economic conditions, recovery scenario 1, and recovery scenario 2.

Line 2—Describe the statutory or other material changes affecting the Unemployment Insurance Program, after the current 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 8. Stewardship Investments

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab**Section A—Investments in Non-Federal Physical Property**

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 2012.*

Column 2—*Enter the amount for fiscal 2011.*

Column 3—*Enter the amount for fiscal 2010.*

Column 4—*Enter the amount for fiscal 2009.*

Column 5—*Enter the amount for fiscal 2008.*

Section B—Research and Development: 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 2012.*

Column 2—*Enter the amount for fiscal 2011.*

Column 3—*Enter the amount for fiscal 2010.*

Column 4—*Enter the amount for fiscal 2009.*

Column 5—*Enter the amount for fiscal 2008.*

Section C—Investments 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 2012.*

Column 2—*Enter the amount for fiscal 2011.*

Column 3—*Enter the amount for fiscal 2010.*

Column 4—*Enter the amount for fiscal 2009.*

Column 5—*Enter the amount for fiscal 2008.*

Section D—Research and Development: 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 2012.*

Column 2—*Enter the amount for fiscal 2011.*

Column 3—*Enter the amount for fiscal 2010.*

Column 4—*Enter the amount for fiscal 2009.*

Column 5—*Enter the amount for fiscal 2008.*

Section E—Research and Development: 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 2012.*

Column 2—*Enter the amount for fiscal 2011.*

Column 3—*Enter the amount for fiscal 2010*

Column 4—*Enter the amount for fiscal 2009.*

Column 5—*Enter the amount for fiscal 2008.*

“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 9. Deferred Maintenance and Repairs

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

Enter the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition (SFFAS No. 32, par. 24 and SFFAS No. 40).

Critical deferred maintenance and repairs are urgently needed, absolutely necessary, and are elements that need immediate attention. Furthermore, critical deferred maintenance and repairs are any deferred maintenance and repairs that pose serious threats to the public or employee safety or health, natural or cultural resources, and a bureau’s ability to carry out its assigned mission.

If the total cost of deferred maintenance and repairs for the fiscal year is critical, enter the entire amount for deferred maintenance and repairs in the critical column.

If a portion of the cost of deferred maintenance and repairs is critical, enter the amount in the critical column and enter the remaining amount that is not critical in the low and high columns. For example, if the cost for deferred maintenance and repairs is \$5,406 million and \$313 million is critical, enter the amount for \$313 million in the critical column and the remaining amount \$5,093 million in the low and high column.

If the cost of deferred maintenance and repairs does not have a range, enter the amount for deferred maintenance and repairs in both the low and high columns. For example, if the cost for deferred maintenance and repairs is \$5,406 million for the 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**

Enter the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition for the following.

Line 1—Building, structures, and facilities

Column 1—*Enter the low estimate cost for fiscal 2012.*

Column 2—*Enter the high estimate cost for fiscal 2012.*

Column 3—*Enter the critical maintenance cost for fiscal 2012.*

Column 4—*Enter the low estimate cost for fiscal 2011.*

Column 5—*Enter the high estimate cost for fiscal 2011.*

Column 6—*Enter the critical maintenance cost for fiscal 2011.*

Line 2—Furniture, fixtures, and equipment

Column 1—*Enter the low estimate cost for fiscal 2012.*

Column 2—*Enter the high estimate cost for fiscal 2012.*

Column 3—*Enter the critical maintenance cost for fiscal 2012.*

Column 4—*Enter the low estimate cost for fiscal 2011.*

Column 5—*Enter the high estimate cost for fiscal 2011.*

Column 6—*Enter the critical maintenance cost for fiscal 2011.*

Line 3—Other general property, plant, and equipment

Column 1—*Enter the low estimate cost for fiscal 2012.*

Column 2—*Enter the high estimate cost for fiscal 2012.*

Column 3—*Enter the critical maintenance cost for fiscal 2012.*

Column 4—*Enter the low estimate cost for fiscal 2011.*

Column 5—*Enter the high estimate cost for fiscal 2011.*

Column 6—*Enter the critical maintenance cost for fiscal 2011.*

Line 4—Heritage assets

Column 1—*Enter the low estimate cost for fiscal 2012*

Column 2—*Enter the high estimate cost for fiscal 2012.*

Column 3—*Enter the critical maintenance cost for fiscal 2012.*

Column 4—*Enter the low estimate cost for fiscal 2011.*

Column 5—*Enter the high estimate cost for fiscal 2011.*

Column 6—*Enter the critical maintenance cost for fiscal 2011.*

Line 5—Stewardship land

Column 1—*Enter the low estimate cost for fiscal 2012.*

Column 2—*Enter the high estimate cost for fiscal 2012.*

Column 3—*Enter the critical maintenance cost for fiscal 2012.*

Column 4—*Enter the low estimate cost for fiscal 2011.*

Column 5—*Enter the high estimate cost for fiscal 2011.*

Column 6—*Enter the critical maintenance cost for fiscal 2011.*

Note 10. 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 2011 in the first column and the fiscal 2010 amount in the second column.*

Line 2—*Enter the amount of the total obligated budget authority balance at the end of fiscal 2011 in the first column and the fiscal 2010 amount in the second column.*

Note 11. Tax Burden (to be completed only by Treasury)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab

Section A—Taxable Returns – Individual Income Tax Returns for Tax Year 2010

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 2010.*

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 2010.*

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 2010.*

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 2010.*

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 2010.*

Line 6—*Enter the amount in units for the number of taxable returns for individuals in the “\$200,000 under \$500,000” AGI level for tax year 2010.*

Line 7—*Enter the amount in units for the number of taxable returns for individuals in the “\$500,000 or more” AGI level for tax year 2010.*

Section B—Individual AGI and Income Tax Information – Individual Income Tax Returns for Tax Year 2010

Enter the dollar value of AGI and the total income tax for individuals by the following AGI levels.

Line 1—*Enter the dollar value of AGI for individuals in the “Under \$15,000” level for tax year 2010 in column 1; enter the dollar value of the total income tax for individuals in the “Under \$15,000” level for tax year 2010 in column 2.*

Line 2—Enter the dollar value of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2010 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 2010 in column 2.

Line 3—Enter the dollar value of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2010 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 2010 in column 2.

Line 4—Enter the dollar value of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2010 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 2010 in column 2.

Line 5—Enter the dollar value of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2010 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 2010 in column 2.

Line 6—Enter the dollar value of AGI for individuals in the “\$200,000 under \$500,000” level for tax year 2010 in column 1; enter the dollar value of the total income tax for individuals in the “\$200,000 under \$ 500,000” level for tax year 2010 in column 2.

Line 7—Enter the dollar value of AGI for individuals in the “\$500,000 or more” level for tax year 2010 in column 1; enter the dollar value of the total income tax for individuals in the “\$500,000 or more” level for tax year 2010 in column 2.

Section C—Individual Average AGI and Average Income Tax Information – Individual Income Tax Returns for Tax Year 2010

Enter the dollar value of average AGI per return and the average income tax per return for individuals by the following AGI levels.

Line 1—Enter the dollar value of the average AGI per return for individuals in the “Under \$15,000” level for tax year 2010 in column 1; enter the average income tax per return for individuals in the “Under \$15,000” level for tax year 2010 in column 2.

Line 2—Enter the dollar value of the average AGI per return for individuals in the “\$15,000 under \$30,000” level for tax year 2010 in column 1; enter the average income tax per return for individuals in the “\$15,000 under \$30,000” level for tax year 2010 in column 2.

Line 3—Enter the dollar value of the average AGI per return for individuals in the “\$30,000 under \$50,000” level for tax year 2010 in column 1; enter the average income tax per return for individuals in the “\$30,000 under \$50,000” level for tax year 2010 in column 2.

Line 4—Enter the dollar value of the average AGI per return for individuals in the “\$50,000 under \$100,000” level for tax year 2010 in column 1; enter the average income tax per return for individuals in the “\$50,000 under \$100,000” level for tax year 2010 in column 2.

Line 5—Enter the dollar value of the average AGI per return for individuals in the “\$100,000 under \$200,000” level for tax year 2010 in column 1; enter the average income tax per return for individuals in the “\$100,000 under \$200,000” level for tax year 2010 in column 2.

Line 6—Enter the dollar value of the average AGI per return for individuals in the “\$200,000 under \$500,000” level for tax year 2010 in column 1; enter the average income tax per return for individuals in the “\$200,000 under \$500,000” level for tax year 2010 in column 2.

Line 7—Enter the dollar value of the average AGI per return for individuals in the “\$500,000 or more” level for tax year 2010 in column 1; enter the average income tax per return for individuals in the “\$500,000 or more” level for tax year 2010 in column 2.

Section D—Income Tax as a Percentage of AGI – Individual Income Tax Returns for Tax Year 2010

Line 1—Enter the income tax as a percentage of AGI for individuals in the “Under \$15,000” level for tax year 2010.

Line 2—Enter the income tax as a percentage of AGI for individuals in the “\$15,000 under \$30,000” level for tax year 2010.

Line 3—Enter the income tax as a percentage of AGI for individuals in the “\$30,000 under \$50,000” level for tax year 2010.

Line 4—Enter the income tax as a percentage of AGI for individuals in the “\$50,000 under \$100,000” level for tax year 2010.

Line 5—Enter the income tax as a percentage of AGI for individuals in the “\$100,000 under \$200,000” level for tax year 2010.

Line 6—Enter the income tax as a percentage of AGI for individuals in the “\$200,000 under \$500,000” level for tax year 2010.

Line 7—Enter the income tax as a percentage of AGI for individuals in the “\$500,000 or more” level for tax year 2010.

Section E—Income Subject to Tax and Total Income Tax After Credits – Corporation Income Tax Returns for Tax Year 2009

Line 1—Enter the amount of income subject to tax for corporations in the “Zero assets” category for tax year 2009 in column 1 and enter the total income tax after credits for corporations in the “Zero assets” category for tax year 2009 in column 2.

Line 2—Enter the amount of income subject to tax for corporations in the “\$1 under \$500” category for tax year 2009 in column 1 and enter the total income tax after credits for corporations in the “\$1 under \$500” category for tax year 2009 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 2009 in column 1 and enter the total income tax after credits for corporations in the “\$500 under \$1,000” category for tax year 2009 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 2009 in column 1 and enter the total income tax after credits for corporations in the “\$1,000 under \$5,000” category for tax year 2009 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 2009 in column 1 and enter the total income tax after credits for corporations in the “\$5,000 under \$10,000” category for tax year 2009 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 2009 in column 1 and enter the total income tax after credits for corporations in the “\$10,000 under \$25,000” category for tax year 2009 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 2009 in column 1 and enter the total income tax after credits for corporations in the “\$25,000 under \$50,000” category for tax year 2009 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 2009 in column 1 and enter the total income tax after credits for corporations in the “\$50,000 under \$100,000” category for tax year 2009 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 2009 in column 1 and enter the total income tax after credits for corporations in the “\$100,000 under \$250,000” category for tax year 2009 in column 2.

Line 10—Enter the amount of income subject to tax for corporations in the “\$250,000 under \$500,000” category for tax year 2009 in column 1 and enter the total income tax after credits for corporations in the “\$250,000 under \$500,000” category for tax year 2009 in column 2.

Line 11—Enter the amount of income subject to tax for corporations in the “\$500,000 under \$2,500,000” category for tax year 2009 in column 1 and enter the total income tax after credits for corporations in the “\$500,000 under \$2,500,000” category for tax year 2009 in column 2.

Line 12—Enter the amount of income subject to tax for corporations in the “\$2,500,000 or more” category for tax year 2009 in column 1 and enter the total income tax after credits for corporations in the “\$2,500,000 or more” category for tax year 2009 in column 2.

Section F—Percentage of Income Tax After Credits to Taxable Income – Corporation Income Tax Returns for Tax Year 2009

Line 1—Enter the percentage of income tax after credits to taxable income for corporations in the “Zero assets” category for tax year 2009.

Line 2—Enter the percentage of income tax after credits to taxable income for corporations in the “\$1 under \$500” category for tax year 2009.

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 2009.

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 2009.

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 2009.

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 2009.

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 2009.

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 2009.

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 2009.

Line 10—*Enter the percentage of income tax after credits to taxable income for corporations in the “\$250,000 under \$500,000” category for tax year 2009.*

Line 11—*Enter the percentage of income tax after credits to taxable income for corporations in the “\$500,000 under \$2,500,000” category for tax year 2009.*

Line 12—*Enter the percentage of income tax after credits to taxable income for corporations in the “\$2,500,000 or more” category for tax year 2009.*

Note 12. Other Information

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab

Section A

Enter amounts on the lines indicated below for any estimated amounts that may be paid out as other claims for tax refunds.

Line 1—*Enter the amount of the estimated payout, including principal and interest, for claims pending judicial review by the Federal courts at the end of fiscal 2012 in the first column and review and change as necessary the fiscal 2011 amount in the second column.*

Line 2—*Enter the amount of any claims under appeal at the end of fiscal 2012 in the first column and review and change as necessary the fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 2—*Enter the amount of the refundable portion of the child care tax credits issued for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Line 3—*Enter the amount of the Earned Income Tax Credit refunds for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.*

Note 13. Other Information (to be completed only by FMS)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab**Section A—Other Information**

The amounts to be input in this Note must be in agreement with the Schedules of Federal Debt, Federal Debt Held by the Public – Managed by the Bureau of Public Debt, covering the current and prior fiscal years.

Line 1—Enter the amount of interest accrued by Treasury on debt held by the public at the end of fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2—Enter the amount of repayment of debt held by the public at the end of fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 3—Enter the amount of borrowings from the public at the end of fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 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 2012 in the first column and the fiscal 2011 amount in the second column.

Note 14. Risk Assumed—Federal Insurance and Guarantee Programs (SFFAS No. 5, par. 105, 106, and 114)

“Agency Note” – Provide a reference to where the data entered in this note can be found in the agency’s audited financial statements or describe from where the entered data is derived (for example, note number, page number, and/or agency worksheet).

“Other Data Info” Tab**Section A—Risk Assumed**

Line 1—Enter the current amount (present value of unpaid expected losses net of associated premiums based on the risk assumed as a result of insurance or guarantee coverage) arising from Federal insurance and guarantee programs for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

Line 2—Enter the periodic changes of “risk assumed” for fiscal 2012 in the first column and review and change as necessary the amount for fiscal 2011 in the second column.

“Other Text Data” Tab**Section A—Risk Assumed**

Line 1—Provide the indicators of the range of uncertainty around Federal insurance and guarantee programs related estimates and sensitivity of estimates to changes in major assumptions (SFFAS No. 5, par. 114).

Line 2—Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5, par. 114).

Note 15. Analysis of FR Operating Revenue to Budget Receipts**“Other Data Info” Tab****Section A—Operating Revenue to the Budget Receipts**

Row headings (types of reconciling items):

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. Earned (exchange) revenue reported in the Statement of Net Cost
7. Agency entered description
8. Agency entered description
9. Agency entered description

Line 10. Total (exchange and nonexchange): Total exchange and nonexchange revenue. This is a calculated line and is the net of lines 1 through 9. This total must equal the ending balance as reported on the reclassified Statement of Changes in Net Position and Statement of Net Cost.

For each Line enter the following information:

Column 1—*Enter the individual income tax and tax withholdings amount for fiscal 2012.*

Column 2—*Enter the corporation income taxes amount for fiscal 2012.*

Column 3—*Enter the unemployment taxes amount for fiscal 2012.*

Column 4—*Enter the excise taxes amount for fiscal 2012.*

Column 5—*Enter the estate and gift taxes amount for fiscal 2012.*

Column 6—*Enter the customs duties amount for fiscal 2012.*

Column 7—*Enter the other taxes and receipts amount for fiscal 2012.*

Column 8—*Enter the miscellaneous earned revenue amount for fiscal 2012.*

“Other Text Data” Tab**Section A—Fiscal 2012 - 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 4—*Provide a detailed description of the earned revenue reconciling item(s).*

Line 5—Provide a detailed description of the earned revenue reconciling item(s).

Line 6—Provide a detailed description of the “agency entered description” reconciling items.

Note 16. Components of Loans and Equity Investments

“Other Notes Info” Tab

Section A—Components of Direct Loans Receivable, Gross—Current Year

Enter the current year amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Farm Loans (to be completed only by the Department of Agriculture)
7. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
8. U.S. Agency for International Development (to be completed only by the Agency for International Development)
9. Housing and Urban Development (to be completed only by the Department of Housing and Urban Development)
10. GSE Mortgage Backed Securities Purchase Program (to be completed only by the Department of the Treasury)
11. All other loans receivable
12. Total

For each program, listed above, enter the following:

Line 1—Enter the fiscal 2012 gross direct loans receivable amount at the beginning of the fiscal year, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). This amount must equal the fiscal 2011 amount reported in the “Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)” in the “Line Items Notes” tab of GFRS Note 04A, GF006.

Line 2—Enter the loans that were disbursed (for example, loans made and securities purchased) during fiscal 2012.

Line 3—Enter the loan repayments that were received during fiscal 2012. This includes collections received for principal, interest, fees, penalties, and fines.

Line 4—Enter the loan losses that were recognized during fiscal 2012.

Line 5—Enter the interest that was capitalized (interest added to the loan principal) during fiscal 2012.

Line 6—Enter the dividends that were capitalized (dividends added to the loan principal) during fiscal 2012.

Line 7—Enter the amount of any other activity that affected the gross direct loans receivable during fiscal 2012 not classified above. Provide a brief description of these amounts in the “Text Data” tab of this note.

Line 8—Direct Loans receivable, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. This amount must equal the fiscal 2012 amount reported in the “Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)” column of the “Line Items Notes” tab of GFRS Note 04A, GF006.

Section B—Components of Direct Loans Receivable, Gross—Prior Year

Enter the prior year amounts that comprise the gross direct loan activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Direct Student Loans (to be completed only by the Department of Education)
2. Electric Loans (to be completed only by the Department of Agriculture)
3. Rural Housing Service (to be completed only by the Department of Agriculture)
4. Federal Family Education Loan (to be completed only by the Department of Education)
5. Water and Environmental Loans (to be completed only by the Department of Agriculture)
6. Farm Loans (to be completed only by the Department of Agriculture)
7. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
8. U.S. Agency for International Development (to be completed only by the Agency for International Development)
9. Housing and Urban Development (to be completed only by the Department of Housing and Urban Development)
10. GSE Mortgage Backed Securities Purchase Program (to be completed only by the Department of the Treasury)
11. All other loans receivable
12. Total

For each program, listed above, enter the following:

Line 1—Enter the fiscal 2011 gross direct loans receivable amount at the beginning of the fiscal year, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). This amount must equal the fiscal 2010 amount reported in the “Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)” in the “Line Items Notes” tab of GFRS Note 04A, GF006.

Line 2—Enter the loans that were disbursed (for example, loans made and securities purchased) during fiscal 2011.

Line 3—Enter the loan repayments that were received during fiscal 2011. This includes collections received for principal, interest, fees, penalties, and fines.

Line 4—Enter the loan losses that were recognized during fiscal 2011.

Line 5—Enter the interest that was capitalized (interest added to the loan principal) during fiscal 2011.

Line 6—Enter the dividends that were capitalized (dividends added to the loan principal) during fiscal 2011.

Line 7—Enter the amount of any other activity that affected the gross direct loans receivable during fiscal 2011 not classified above. Provide a brief description of these amounts in the “Text Data” tab of this note.

Line 8—Direct Loans receivable, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. This amount must equal the fiscal 2011 amount reported in the “Face Value of loans outstanding (loans/defaulted guaranteed loans receivable gross)” column of the “Line Items Notes” tab of GFRS Note 04A, GF006.

Section C—Components of Loan Guarantees, Gross—Current Year

Enter the current year amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Family Education Loans (to be completed only by the Department of Education)

2. Federal Housing Administration Loans (to be completed only by the Department of Housing and Urban Development)
3. Veterans Housing Benefit Program (to be completed only by the Department of Veterans Affairs)
4. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
5. Small Business Loans (to be completed only by the Small Business Administration)
6. Israeli Loan Guarantee Program (to be completed only by the U.S. Agency of International Development)
7. Overseas Private Investment Corporation Credit Program (to be completed only by the Overseas Private Investment Corporation)
8. Rural Housing Service (to be completed only by the Department of Agriculture)
9. Business and Industry Loans (to be completed only by the Small Business Administration)
10. Export Credit Guarantee Programs (to be completed only by the Department of Agriculture)
11. All other guaranteed loans
12. Total

For each program, listed above, enter the following:

Line 1—*Enter the fiscal 2012 gross guaranteed loans receivable amount at the beginning of the fiscal year, which represents the beginning face value of gross guaranteed loans outstanding. This amount must equal the fiscal 2011 amount reported in the “Face Value of loans outstanding (total outstanding principal)” column of the “Line Items Notes” of GFRS Note 04B, Module GF006.*

Line 2—*Enter the loans that were disbursed (for example, loans made and securities purchased) during fiscal 2012.*

Line 3—*Enter the loan repayments that were received during fiscal 2012. This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—*Enter the amount of any other activity that affected the gross guaranteed loans receivable during fiscal 2012 not classified above. Provide a brief description of these amounts in the “Text Data” tab of this note.*

Line 5—*Guaranteed Loans, gross—end of the year. This is a calculated line and is the sum of lines 1 through 4. This amount must equal the fiscal 2012 amount reported in the “Face Value of loans outstanding (total outstanding principal)” column of the “Line Items Notes” tab of GFRS Note 04B, GF006.*

Section D—Components of Loan Guarantees, Gross—Prior Year

Enter the prior year amounts that comprise the gross loan guarantees activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loan guarantees outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Federal Family Education Loans (to be completed only by the Department of Education)
2. Federal Housing Administration Loans (to be completed only by the Department of Housing and Urban Development)
3. Veterans Housing Benefit Program (to be completed only by the Department of Veterans Affairs)
4. Export-Import Bank Loans (to be completed only by the Export-Import Bank of the United States)
5. Small Business Loans (to be completed only by the Small Business Administration)
6. Israeli Loan Guarantee Program (to be completed only by the U.S. Agency of International Development)
7. Overseas Private Investment Corporation Credit Program (to be completed only by the Overseas Private Investment Corporation)
8. Rural Housing Service (to be completed only by the Department of Agriculture)
9. Business and Industry Loans (to be completed only by the Small Business Administration)
10. Export Credit Guarantee Programs (to be completed only by the Department of Agriculture)
11. All other guaranteed loans
12. Total

For each program, listed above, enter the following:

Line 1—Enter the fiscal 2011 gross guaranteed loans receivable amount at the beginning of the fiscal year, which represents the beginning face value of gross guaranteed loans outstanding. This amount must equal the fiscal year 2010 amount reported in the “Face Value of loans outstanding (total outstanding principal)” column of the “Line Items Notes” of GFRS Note 04B, Module GF006.

Line 2—Enter the loans that were disbursed (for example, loans made and securities purchased) during fiscal 2011.

Line 3—Enter the loan repayments that were received during fiscal 2011. This includes collections received for principal, interest, fees, penalties, and fines.

Line 4—Enter the amount of any other activity that affected the gross guaranteed loans receivable during fiscal 2011 not classified above. Provide a brief description of these amounts in the “Text Data” tab of this note.

Line 5—Guaranteed Loans, gross—end of the year. This is a calculated line and is the sum of lines 1 through 4. This amount must equal the fiscal 2011 amount reported in the “Face Value of loans outstanding (total outstanding principal)” column of the “Line Items Notes” tab of GFRS Note 04B, GF006.

Section E—Components of TARP Direct Loans and Equity Investments, Gross —Current Year (to be completed only by the Department of the Treasury)

Enter the current year amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

For each program, listed above, enter the following:

Line 1—Enter the fiscal 2012 gross TARP loans and equity investments receivable amount at the beginning of the fiscal year, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). This amount must equal the fiscal 2011 amount reported in the “Direct loans and equity investments” column in the “Line Items Notes” tab of GFRS Note 20, GF006.

Line 2—Enter the loans that were disbursed (for example, loans made and securities purchased) during fiscal 2012.

Line 3—Enter the loan repayments that were received during fiscal 2012. This includes collections received for principal, interest, fees, penalties, and fines.

Line 4—Enter the loan losses that were recognized during fiscal 2012.

Line 5—Enter the interest that was capitalized (interest added to the loan principal) during fiscal 2012.

Line 6—Enter the dividends that were capitalized (dividends added to the loan principal) during fiscal 2012.

Line 7—Enter the amount of any other activity that affected the TARP direct loans and equity investments receivable during fiscal 2012 not classified above. Provide a brief description of these amounts in the “Text Data” tab of this note.

Line 8—TARP Loans and equity investments, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. *This amount must equal the fiscal 2012 amount reported in the “Direct Loans and equity investments” column of the “Line Items Notes” tab of GFRS Note 20, GF006.*

Section F—Components of TARP Direct Loans and Equity Investments, Gross —Prior Year (to be completed only by the Department of the Treasury)

Enter the prior-year amounts that comprise the gross TARP loan and equity investment activity (outstanding principal), as detailed in the row headings below, which impacted the face value of loans outstanding, for the programs identified in the “Column Headings” tab as follows:

Column headings:

1. Capital Purchase Program
2. American International Group, Inc., Investment Program
3. Targeted Investment Program
4. Automotive Industry Financing Program
5. Consumer and Business Lending Initiative
6. Public-Private Investment Program
7. All other TARP programs
8. Total

For each program, listed above, enter the following:

Line 1—Enter the fiscal 2011 gross TARP loans and equity investments receivable amount at the beginning of the fiscal year, which represents the beginning face value of loans outstanding (for example, loans and defaulted loans receivable). *This amount must equal the fiscal year 2010 amount reported in the “Direct loans and equity investments” column in the “Line Items Notes” tab of GFRS Note 20, GF006.*

Line 2—Enter the loans that were disbursed (for example, loans made and securities purchased) during fiscal 2011.

Line 3—Enter the loan repayments that were received during fiscal 2011. *This includes collections received for principal, interest, fees, penalties, and fines.*

Line 4—Enter the loan losses that were recognized during fiscal 2011.

Line 5—Enter the interest that was capitalized (interest added to the loan principal) during fiscal 2011.

Line 6—Enter the dividends that were capitalized (dividends added to the loan principal) during fiscal 2011.

Line 7—Enter the amount of any other activity that affected the TARP direct loans and equity investments receivable during fiscal 2011 not classified above. Provide a brief description of these amounts in the “Text Data” tab of this note.

Line 8—TARP Loans and equity investments, gross—end of the year. This is a calculated line and is the sum of lines 1 through 7. *This amount must equal the fiscal 2011 amount reported in the “Direct Loans and equity investments” column of the “Line Items Notes” tab of GFRS Note 20, GF006.*

“Other Text Data” Tab

1. Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the “all other Loans Receivable” column.
2. Provide a detailed description of the amounts reported in Sections A and B that comprise the “Other” line.
3. Provide details regarding the programs reported in Sections C and D that comprise amounts reported in the “all other Guaranteed Loans” column.
4. Provide a detailed description of the amounts reported in Sections C and D that comprise the “Other” line.
5. Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the “all other TARP Programs” column.
6. Provide a detailed description of the amounts reported in Sections E and F that comprise the “Other” line.

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Agency/Federal Trading Partner Department Codes for the Governmentwide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System I (FACTS I)

The following crosswalk provides Federal trading partner codes required for GFRS and FACTS I. These codes are used to facilitate the preparation of the *Financial Report of the United States Government (FR)*. The identification number shown under GFRS codes is unique to GFRS. In most instances, the two-digit department code used in FACTS I has two zeros added to the end for the purpose of GFRS (that is, Department of Treasury, FACTS I code 20, GFRS code 2000). **The FACTS I trading partner codes did not change. The trading partner code 9500 includes selected independent and other agencies.**

GFRS Codes	FACTS I Codes	Department or Agency
0300	03	Library of Congress
0400	04	Government Printing Office
0500	05	Government Accountability Office
0800	08	Congressional Budget Office
1200	12	Department of Agriculture
1300	13	Department of Commerce
1400	14	Department of the Interior
1500	15	Department of Justice
1601	16	Department of Labor
1602	16	Pension Benefit Guaranty Corporation
1800	18	U.S. Postal Service
1900	19	Department of State
2000	20	Department of the Treasury
2400	24	Office of Personnel Management
2500	25	National Credit Union Administration
2700	27	Federal Communications Commission
2800	28	Social Security Administration
2900	29	Federal Trade Commission
3100	31	U.S. Nuclear Regulatory Commission
3300	33	Smithsonian Institution
3400	34	International Trade Commission
3600	36	Department of Veterans Affairs
4100	41	Merit Systems Protection Board
4500	45	U.S. Equal Employment Opportunity Commission
4600	46	Appalachian Regional Commission
4700	47	General Services Administration
4900	49	National Science Foundation
5000	50	Securities and Exchange Commission
5100	51	Federal Deposit Insurance Corporation
5400	54	Federal Labor Relations Authority
5600	56	Central Intelligence Agency
6000	60	Railroad Retirement Board
6100	61	Consumer Product Safety Commission
6200	62	Office of Special Counsel

6300	63	National Labor Relations Board
6400	64	Tennessee Valley Authority
6500	65	Federal Maritime Commission
6800	68	Environmental Protection Agency
6900	69	Department of Transportation
7000	70	Department of Homeland Security
7100	71	Overseas Private Investment Corporation
7200	72	Agency for International Development
7300	73	Small Business Administration
7400	74	American Battle Monuments Commission
7500	75	Department of Health and Human Service
7601	76	Christopher Columbus Fellowship Foundation
7802	78	Farm Credit System Insurance Corporation
8000	80	National Aeronautics and Space Administration
8300	83	Export-Import Bank of the United States
8400	84	Armed Forces Retirement Home
8600	86	Department of Housing and Urban Development
8800	88	National Archives and Records Administration
8900	89	Department of Energy
9000	90	Selective Service System
9100	91	Department of Education
9300	93	Federal Mediation and Conciliation Service

DE00*	}	17	Department of the Navy*
		21	Department of the Army*
		57	Department of the Air Force*
		96	U.S. Army Corps of Engineers*
		97	Office of the Secretary of Defense – Defense Agencies*


9900	99	General Fund (see subsection 4705.20f for the appropriate use of department code reporting for General Fund activities)
9999	00	Senate, House of Representatives, Classified, and Unidentified

*The Department of Defense (DOD) trading partner code “DE00” includes the Department of the Air Force, the Department of the Army, the Department of the Navy, the Defense agencies, and the U.S. Army Corps of Engineers.

Independent Agencies:

0100	01	Architect of the Capitol**
0200	02	U.S. Capitol Police**
0900	09	Other Legislative Branch Agencies **
1000	10	The Judiciary**
1100	11	Executive Office of the President**
2300	23	U.S. Tax Court**
2600	26	Federal Retirement Thrift Investment Board**
3301	33	The John F. Kennedy Center for Performing Arts**
3302	33	National Gallery of Art**
3303	33	Woodrow Wilson International Center for Scholars**
4800	48	Temporary Commissions**
5900	59	National Foundation on the Arts and the Humanities**

9500**

6002		60	National Railroad Retirement Investment Trust**
6903		69	St. Lawrence Seaway Development Corporation**
7801		78	Farm Credit Administration**
9108		91	Appalachian Regional Development Test**
9500		95	Independent Agencies**

**The consolidated code for selected independent agencies in GFRS is “9500”; 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. Reciprocal 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
SOCNP	11	Nonexpenditure financing sources – transfers-in – capital transfers	Nonexpenditure financing sources – transfers-out – capital transfers
BS	12	Accounts receivable – capital transfers	Accounts payable – capital transfers
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

RC 29 - No reciprocal line items

Note: General Fund activity (trading partner 9900) should only be reclassified to one of the following Closing Package lines within reciprocal category 29.

- BS – Fund balance with Treasury
- BS – Other assets (without reciprocals)
- BS – Liability to the General Fund for custodial and other non-entity assets
- BS – Other liabilities (without reciprocals)
- SONC – Other expenses (without reciprocals)
- SONC – Other revenues (without reciprocals)
- SOCNP – Other taxes and receipts
- SOCNP – Appropriations received as adjusted (rescissions and other adjustments)
- SOCNP – Collections for others transferred to the General Fund
- SOCNP – Accrual for amounts to be collected for others and transferred to the General Fund
- SOCNP – Non-entity collections transferred to the General Fund
- SOCNP – Accrual for non-entity amounts to be collected and transferred to the General Fund
- SOCNP – Other budgetary financing sources
- SOCNP – Other non-budgetary financing sources
- SOCNP – Federal prior-period adjustments

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 line item, "Accounts Receivable," to identify trading partners on the Balance Sheet.

Agency A
Reclassified Balance Sheet as of September 30, 2012, and 2011

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
1. Assets:		
2. Non-Federal		
2.1. Cash and other monetary assets		X
2.2. Accounts and taxes receivable	8,972	X
2.3. Loans receivable and mortgage backed securities		X
2.4. TARP direct loans and equity investments		X
2.5. Beneficial interest in trust		X
2.6. Inventory and related property	2,208,064	X
2.7. Property, plant, and equipment	34,973,293	X
2.8. Debt and equity securities		X
2.9. Investments in Government Sponsored Enterprises		X
2.10. Derivative assets		X
2.11. Other assets	<u>44,907</u>	<u>X</u>
2.12. Total non-Federal assets	37,235,236	X
3. Federal		
3.1. Fund balance with Treasury (RC 29)	6,766,494	X
3.2. Federal investments (RC 01)	17,083	X
3.3. Accounts receivable (RC 22)	53,544	X
3.4. Accounts receivable, capital transfers (RC12)		X
3.5. Interest receivable (RC 02)		X
3.6. Loans receivable (RC 17)		X
3.7. Transfers receivable (RC 27)		X
3.8. Benefit program contribution receivable (RC 21)		X
3.9. Advances to others and prepayments (RC 23)	21,274	X
3.10. Other assets (without reciprocals) (RC 29)		<u>X</u>
3.11. Total Federal assets	6,858,395	X
4. Total Assets	<u>44,093,631</u>	<u>X</u>
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. Liabilities to Government Sponsored Enterprise		X
6.8. Insurance and guarantee program liabilities		X
6.9. Derivative liabilities		<u>X</u>
6.10. Other liabilities	<u>305,270</u>	<u>X</u>
6.11. Total non-Federal liabilities	4,017,191	X
7. Federal		
7.1. Accounts payable (RC 22)	181,244	X
7.2. Accounts payable, capital transfers (RC 12)		X
7.3. Federal debt (RC 01)		X
7.4. Interest payable RC 02)		X
7.5. Loans payable (RC 17)		X
7.6. Transfers payable (RC 27)		X
7.7. Benefit program contributions payable (RC 21)		X
7.8. Advances from others and deferred credits (RC 23)		X
7.9. Liability to the General Fund for custodial and other non-entity assets (RC 29)		X
7.10. Other liabilities (without reciprocals) (RC 29)	<u>232,713</u>	<u>X</u>
7.11. Total Federal liabilities	413,957	X

	<u>Fiscal 2012</u>	<u>Fiscal 2011</u>
8. Total Liabilities	4,431,148	X
9. Net Position:		
9.1 Net position – non-earmarked funds	11,898,746	X
9.2 Net position – earmarked funds	27,763,737	
10. Total Net Position	39,662,483	
11. Total Liabilities and Net Position	<u>44,093,631</u>	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 2012</u>	<u>Fiscal 2011</u>
Accounts Receivable	53,544	XXX

<u>TP</u>	<u>Trading Partner Name</u>	<u>Fiscal 2012</u>	<u>Fiscal 2011</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

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

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		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
		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		

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Federal Investments/Debt	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		
		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		
		1643F(XX)	Allowance for Subsidy – Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act		
		1690F(XX)	Other Investments		

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
02	Interest Receivable/ Interest Payable	2140F(XX)	Accrued Interest Payable – Not Otherwise Classified	1340F(XX)	Interest Receivable – Not Otherwise Classified
		2141F(XX)	Accrued Interest Payable – Debt	1341F(XX)	Interest Receivable – Loans
				1342F(XX)	Interest Receivable – Investments
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)		
		7111FX(XX)	Gains on Disposition of Investments (Exchange)		
		7111FT(XX)	Gains on Disposition of Investments (Nonexchange)		
		7180FX(XX)	Unrealized Gains (Exchange)		
		7180FT(XX)	Unrealized Gains (Nonexchange)		
		7211FX(XX)	Losses on Disposition of Investments (Exchange)		

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
03 (Cont'd)	Federal Securities Interest Expense/ Federal Securities Interest Revenue	7211FT(XX)	Losses on Disposition of Investments (Nonexchange)		
		7280FX(XX)	Unrealized Losses (Exchange)		
		7280FT(XX)	Unrealized Losses (Nonexchange)		
05	Interest Expenses on Borrowing from BPD and/or FFB	6310F(20)	Interest Expenses on Borrowing From the Bureau of the 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)
		6330F(XX)	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)

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
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 – Other	5765F(XX)	Nonexpenditure Financing Sources – Transfers-Out – Other
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
11	Nonexpenditure Financing Sources- Capital Transfers	5756F(XX)	Nonexpenditure Financing Sources – Transfers-In – Capital Transfers	5766F(XX)	Nonexpenditure Financing Sources – Transfers-Out – Capital Transfers
				5792F(XX)	Financing Sources To Be Transferred Out - Contingent Liability
12	Accounts Receivable/Accounts Payable-Capital Transfers	1923F(XX)	Contingent Receivable for Capital Transfers	2923F(XX)	Contingent Liability for Capital Transfers
		1925F(XX)	Capital Transfers Receivable	2970F(XX)	Liability for Capital Transfers to the General Fund of the Treasury

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
17	Federal Loans Receivable/Federal Loans 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
		2520F(XX)	Principal Payable to the Federal Financing Bank	1361F(XX)	Penalties and Fines Receivable – Loans
		2590F(XX)	Other Debt	1371F(XX)	Administrative Fees Receivable – Loans
18	Financing Sources Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred In Without Reimbursement	5730F(XX)	Financing Sources Transferred Out Without Reimbursement
		5775F(XX)	Nonbudgetary Financing Sources Transferred In	5776F(XX)	Nonbudgetary Financing Sources Transferred Out
21	Benefit Program Contributions Receivables and Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable
		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, and Other Liabilities	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit	1319F(XX)	Allowance for Loss on Accounts Receivable
		2130F(XX)	Contract Holdbacks	1360F(XX)	Penalties and Fines Receivable – Not Otherwise Classified
		2170F(XX)	Subsidy Payable to the Financing Account	1370F(XX)	Administrative Fees Receivable – Not Otherwise Classified

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
22 (Cont'd)	Accounts Receivable/ Accounts Payable, and Other Liabilities	2190F(XX)	Other Liabilities With Related Budgetary Obligations	1990F(XX)	Other Assets
		2960F(XX)	Accounts Payable From Canceled Appropriations		
		2990F(XX)	Other Liabilities Without Related Budgetary Obligations		
23	Advances to Others and Prepayments/Advances From Others and Deferred Credits	1410F(XX)	Advances and Prepayments	2310F(XX)	Liability for Advances and Prepayments
24	Buy/Sell Costs/Revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue From Goods Sold
		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
				5325FX(XX)	Administrative Fees Revenue
		5329FX(XX)	Contra Revenue for Administrative Fees		
		6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue (Exchange)
6900F(XX)	Nonproduction Costs	5909FX(XX)	Contra Revenue for Other Revenue (Exchange)		

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category	Category Name	Pairing of Accounts			
		Reciprocal Line Item A		Reciprocal Line Item B	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
24 (Cont'd)	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		
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

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

Category 29 – Non-Reciprocating USSGL Accounts

The USSGL accounts indicated in RC 29 do not eliminate against another USSGL account.

1010	Fund Balance With Treasury
1325F	Taxes Receivable
1373F	Administrative Fees Receivable – Taxes
1921F	Receivable From Appropriations
2400F	Liability for Nonfiduciary Deposit Funds and Undeposited Collections
2410F	Liability for Clearing Accounts
2940F	Capital Lease Liability
2980F	Custodial Liability
2985F	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
3101	Unexpended Appropriations – Appropriations Received
3105	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
3106	Unexpended Appropriations – Adjustments
3107	Unexpended Appropriations – Used
3108	Unexpended Appropriations – Prior-Period Adjustments Due to Corrections of Errors
3109	Unexpended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5320F T	Penalties and Fines Revenue
5324F T	Contra Revenue for Penalties and Fines
5700	Expended Appropriations
5705	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
5708	Expended Appropriations – Prior-Period Adjustments Due to Corrections of Errors
5709	Expended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5790F	Other Financing Sources
5791F	Adjustment to Financing Sources – Downward Reestimate or Negative Subsidy
5800F T	Tax Revenue Collected – Not Otherwise Classified
5801F T	Tax Revenue Collected – Individual
5802F T	Tax Revenue Collected – Corporate
5803F T	Tax Revenue Collected – Unemployment
5804F T	Tax Revenue Collected – Excise
5805F T	Tax Revenue Collected – Estate and Gift
5806F T	Tax Revenue Collected – Customs
5820F T	Tax Revenue Accrual Adjustment – Not Otherwise Classified
5821F T	Tax Revenue Accrual Adjustment – Individual
5822F T	Tax Revenue Accrual Adjustment – Corporate
5823F T	Tax Revenue Accrual Adjustment – Unemployment
5824F T	Tax Revenue Accrual Adjustment – Excise
5825F T	Tax Revenue Accrual Adjustment – Estate and Gift
5826F T	Tax Revenue Accrual Adjustment – Customs
5830F T	Contra Revenue for Taxes – Not Otherwise Classified
5831F T	Contra Revenue for Taxes – Individual
5832F T	Contra Revenue for Taxes – Corporate
5833F T	Contra Revenue for Taxes – Unemployment
5834F T	Contra Revenue for Taxes – Excise
5835F T	Contra Revenue for Taxes – Estate and Gift
5836F T	Contra Revenue for Taxes – Customs

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

5890F T	Tax Revenue Refunds – Not Otherwise Classified
5891F T	Tax Revenue Refunds – Individual
5892F T	Tax Revenue Refunds – Corporate
5893F T	Tax Revenue Refunds – Unemployment
5894F T	Tax Revenue Refunds – Excise
5895F T	Tax Revenue Refunds – Estate and Gift
5896F T	Tax Revenue Refunds – Customs
5900F T	Other Revenue (Nonexchange)
5909F T	Contra Revenue for Other Revenue (Nonexchange)
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
6190F	Contra Bad Debt Expense – Incurred for Others
6400F	Benefit Expense
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
7405F	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year
7500F X/T	Distribution of Income – Dividend
8801*	Offset for Purchases of Assets

*USSGL accounts 8801 through 8804 are Memorandum accounts that are not incorporated into the FR but are used in the interim Intragovernmental Reporting and Analysis System reporting in order to reconcile the intragovernmental buy/sell activity.

Note: For Closing Package reporting purposes, all General Fund activity (TP 9900) must be reclassified to a Closing Package line within Reciprocal Category 29.

<p>Fiscal 2012 CFO Representations for Federal Intragovernmental Activity and Balances</p> <p style="text-align: center; border: 1px solid black; padding: 2px;">Mark in Green Areas Only</p>		
<p><i>Agency Name</i></p>		
<p><i>Four-Digit Agency Code</i></p>		
<p>INSTRUCTIONS: Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Briefly describe the reasons for exceptions. Provide an electronic file copy of the <i>CFO Representations for Federal Intragovernmental Activity and Balances</i> along with the completed <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report</i> and "Additional Explanations" form to the agency's IG, FMS, and GAO by November 21, 2012.</p> <p>Note: For all responses to the intragovernmental issues below, describe the area and the extent of any noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.</p> <p>(Refer to the requirements stated in subsection 4705.70, CFO Procedures for Intragovernmental Activity/Balances.)</p>		
<p>Section I. General Intragovernmental Reporting Results</p>		<p>"Yes" or "No" or "N/A"</p>
<p>Reasons for Exceptions</p>		
<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," describe and/or attach the accounting treatment and policies and procedures used for buy/sell, fiduciary, and transfer intragovernmental transactions. If "no," provide an adequate explanation.</p>		
<p>C. Does the agency have activity reported with trading partner 9999 (U.S. Senate, House of Representatives, classified, and unidentified)? Does this activity relate to business conducted with highly classified agencies, the U.S. Senate, or the House of Representatives? If "yes," indicate the dollar amount or percentage of this activity. Does this activity relate to the fact that the agency is unable to identify its trading partners and/or amounts? If "yes," provide the amount and an adequate explanation.</p>		
<p>D. Does the agency have activity reported with trading partner 9900 (General Fund)? If "yes," provide an adequate explanation. Also, were the activities reclassified correctly per TFM instructions (see subsection 4705.15d)?</p>		
<p>E. Does the agency have "confirmed vs. confirmed" material differences with its trading partners? If "yes," provide an explanation. Per subsection 4706.30f, both agencies cannot have confirmed reporting where a difference exists.</p>		
<p>F. 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>G. Did the agency use the monthly UCAD reports available on the FMS Web site at http://www.fms.treas.gov/factsi/reports.html to validate the agency's balances and transactions prior to entering data in GFRS Module GF004 for the Closing Package line items in RC 07, RC 08, RC 11, Fund Balance With Treasury-RC 29, and Appropriations Received as Adjusted-RC 29? If "no," provide an explanation why the UCAD online reports were not used.</p>		
<p>H. Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package? If "yes," list the auditor's intragovernmental adjustments waived by management.</p>		

Fiscal 2012 CFO Representations for Federal Intragovernmental Activity and Balances <div style="border: 1px solid blue; padding: 2px; display: inline-block; margin-top: 5px;"> <i>Mark in Green Areas Only</i> </div>			
Section II. General Intragovernmental Explanation Results	"Yes" or "No" or "N/A"	Reasons for Exceptions	
Attach the completed and certified <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report (Parts I and II)</i> .			
Section III. Explanation of Closing Package Differences	"Yes" or "No" or "N/A"	Reasons for Exceptions	
Attach the completed and certified <i>Intragovernmental Closing Package Material Differences/Status of Disposition Certification Report (Part III)</i> .			

Quarterly Agency Intragovernmental Reporting and Analysis System (IRAS) Data File Submission – Description and Formats

Agencies must submit a quarterly proprietary adjusted trial-balance (ATB) text file for IRAS reporting. This file must include all the non-Federal and Federal accounts (see subsection 4706.30a).

To streamline 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 submit with a .txt file extension. The most common text editor for Windows users is Notepad. Submissions in this format are usually downloads from agencies' automated accounting systems. See Table 1 for the specific fields required in the IRAS bulk file layout, and Figure 1 for a sample agency text file for upload into IRAS.

Table 1: IRAS Bulk File Layout

Field Name	Length	Begin Position No.	Type	Attributes	Description
Department Code	2	1	Text		The Treasury department code associated with the ATB fund group and consistent with the Master Appropriation File (MAF) ATB code
Bureau Code	2	3	Text		The bureau code associated with the ATB fund group and consistent with the MAF ATB code. Use "00" if the agency does not have any subdivisions.
Fund Group	4	5	Text		The MAF fund group.
USSGL Account	4	9	Text		The USSGL account number.
Federal/Non-Federal Attribute	1	13	Text	"F", "N", or space	The Federal/non-Federal attribute. Insert a space if N/A.
Federal Trading Partner	2	14	Text		The Treasury department code of the Federal trading partner Insert two spaces for non-Federal records.
Sign Indicator	1	16	Text	"_" or space	The "-" (minus) symbol indicates a credit balance. Insert a space for debit balances. Note: Balances are reported without regard to the normal-balance concept.
Dollar Amount	17	17	Numeric		The leading zeroes are required. The last two positions are assumed decimal places.
Exchange/Nonexchange Attribute	1	34	Text	"X" or "T" (where applicable)	The exchange/nonexchange attribute. Insert a space if N/A.
Duplicate Partner Code Identifier (DPCI)	1	35	Text	"R" (where applicable)	The attribute for certain reporting entities that use duplicate two-digit department codes.
Custodial/Noncustodial Attribute	1	36	Text	"A" or "S" (where applicable)	The custodial/noncustodial attribute (space required if N/A).

* See the listing in Section IV: Account Attributes for USSGL Propriety Account and FACTS II Reporting, on the USSGL Web site at http://fms.treas.gov/ussgl/selection_page.html to determine the appropriate exchange/nonexchange attribute for each applicable USSGL account. For those USSGL accounts that do not have an "F" or "N" attribute, the field for this attribute should report a blank space.

Figure 1: Sample Agency Text File for Upload into IRAS

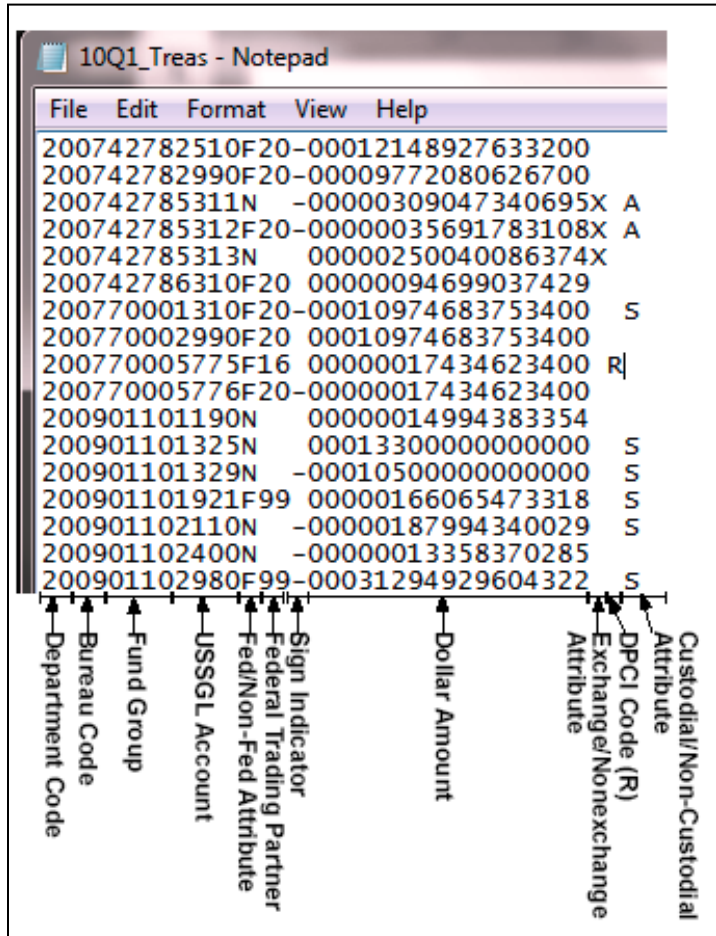


Figure 1 is a sample IRAS upload text file. Note that non-Federal (“N” and no attribute) records are included. Also note that wherever a particular field is not required, a space appears instead.

Other Required Information to Accompany the Agency’s Submission

The following information, discussed elsewhere in this document, must accompany the quarterly data file submission. This information is to be provided in the body of the email accompanying the agency’s 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

Federal agencies use a variety of accounting systems and database applications. The following guidelines assist agencies in developing the database structure. Unlike the previous FACTS I process, agencies do not upload bulk files via GOALS II or any other FMS online systems. Rather, the verifying agencies must use standard e-mail for sending the quarterly data files. The system administrator for IRAS subsequently uploads 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 USSGL Web site at <http://www.fms.treas.gov/ussgl>).
- Edits for duplicate records are conducted based on a key consisting of department code, bureau code, fund group, USSGL account, Federal/non-Federal attribute, Federal trading partner, and exchange/nonexchange attribute. Additional validations also are conducted. FMS returns any exceptions via email to the agency for correction. **The agency must return corrected entries within 1 business day.**

Duplicate Partner Code Identifier (DPCI)

The DPCI is a single-digit code to be applied only to a reporting trading partner agency sharing a two-digit agency code with another agency. The DPCI field is blank for all other trading partner agencies. Table 2 provides the rules for using the DPCI identifier.

Table 2: Rules for Using the DPCI Identifier

If the Trading Partner Agency is ...	Then Apply Partner Code...	DPCI Code is	Notes
Pension Benefit Guaranty Corporation (Agency Code 1602)	16	R	Leave DPCI field blank for Department of Labor (16).
Smithsonian Institution (Agency Code 3300)	33	R	Leave DPCI field blank for all other agency "33" entities, such as the John F. Kennedy Center for Performing Arts.
Farm Credit System Insurance Corporation (Agency Code 7802)	78	R	Leave DPCI field blank for Farm Credit Administration (78).
Any other future reporting agency sharing a two-digit agency code with a nonreporting agency	[two-digit partner code]	R	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 two-digit agency codes).			

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Intragovernmental Business Rules (Rules)

I. Scope

These Rules apply to all intragovernmental business, specifically, transactions that entail the exchange of goods and services (reimbursable agreements), investments and borrowings, and transfers between Federal entities. They provide Federal entities with guidance for recording and reconciling intragovernmental exchange, fiduciary [the Bureau of the Public Debt (BPD) investments and borrowings; Federal Financing Bank (FFB) borrowings; Department of Labor (DOL) Federal Employee Compensation Act (FECA) transactions; and Office of Personnel Management (OPM) employee benefit transactions], and nonexchange activities. Since these Rules delineate business practices, they are applicable to all accounting systems. For purposes of these Rules, the requesting agency is a “buyer,” the servicing agency is a “seller,” and, collectively, they are “trading partners.”

II. Definitions

Business Partner Network (BPN) – The BPN helps identify trading partners at the level in an agency where reimbursable business is being conducted. It identifies the specific unit within an agency that is requesting or receiving the goods or services (see the Web site at <http://www.bpn.gov>). The BPN number is the standard name for this data element; however, this may be a trading partner’s Data Universal Numbering System number (DUNS) or the Department of Defense Activity Address Code (DoDAAC).

Buyer - A buyer is the general term used for a trading partner that is purchasing goods and/or services for all types of intragovernmental activity. A buyer also is the requesting agency. The term “requesting agency” is used specifically in the recommended standard IAA. However, since these are business rules for all intragovernmental activity, the term “buyer” will be used in these Rules.

Interagency Agreement (Recommended Standard IAA) – The recommended standard IAA is the recommended trading partner agreement for reimbursable agreements. It is the standard template and communication tool between the buyer and seller and enables them to agree on the data elements and terms of the reimbursable transaction before business begins. The recommended standard IAA has two sections, the General Terms and Conditions (GT&C) Section and the Order Requirements and Funding Information (Order) Section. Each recommended standard IAA always must have one GT&C and at least one Order.

Reimbursable Agreement – A reimbursable agreement, also known as buy/sell activity, permits a Federal entity that has entered into a reimbursable agreement by law, to buy goods or services from another Federal entity and/or to sell goods or services to another Federal entity. Reimbursable agreements are a type of intragovernmental transaction.

Seller – A seller is the general term used for a trading partner that is providing goods and/or services for all types of intragovernmental activity. A seller also is the servicing agency. The term “servicing agency” is used specifically in the recommended standard IAA. However, since these rules apply to all intragovernmental activity, the term “seller” will be used in these Rules.

Trading Partner Agreement (TPA) – The TPA is required for all intragovernmental transactions and contains trading partner information including but not limited to the Agency Location Code (ALC), BPN, Treasury Accountant Symbol (TAS)/Business Event Type Code (BETC), U.S. Government Standard General Ledger (USSGL), and terms of the agreement. There are many types of intragovernmental transactions, including, but not limited to reimbursable and borrowing agreements. Trading partners must mutually agree on that TPA format to use for their intragovernmental transactions. For example, the recommended standard IAA is the standard TPA format for reimbursable agreements. Also, trading partners doing business with BPD will use the current borrowing agreement as defined by BPD.

III. Guidance

- A. Federal entities use Generally Accepted Accounting Principles (GAAP) and the USSGL to record and report intragovernmental transactions.
- B. Trading Partners use the Department of the Treasury’s:

1. Intra-governmental Payment and Collection (IPAC) System to settle intragovernmental exchange transactions [see the Financial Management Service (FMS) Web site at <http://www.fms.treas.gov/ipac/index.html>].

Disputable transactions are addressed in Section VII, Resolving Intragovernmental Disputes and Major Differences.
 2. Agency Transaction Module (ATM) to execute nonexpenditure transfers (see the FMS Web site at http://www.fms.treas.gov/gwa/factsheet_atm.html).
 3. Material Differences Report to facilitate reconciling and balancing between trading partners (refer to subsections 4705.65, 4705.70 and 4706.30).
 4. Intragovernmental Fiduciary Confirmation System (IFCS) to reconcile and confirm fiduciary balances between central fiduciary agencies and trading partners (see the FMS Web site at <http://www.fms.treas.gov/closingpackage/index.html>).
- C. Trading partners must not chargeback or reject transactions that comply with these Rules. They must not create any new or adjustment transaction to circumvent these Rules.
- D. For reimbursable activity, trading partners must follow the standard business processes as stated in the Financial Management Line of Business (FMLoB) Standard Business Processes Document v 1.2, Reimbursable Management Processes (Chapter 5.0). See the Web site at <http://fms.treas.gov/finstandard/forms/reimbursables-management-processes-v1.2.pdf> or <http://www.cfoc.gov>.

IV. Reimbursable Agreements Between Federal Trading Partners

For guidance on Reconciliation, agencies should follow Section IV, D, (referenced below) until the “Intragovernmental Solution” provides reimbursable reconciliation tools and related guidance is published.

A. Trading Partner Requirements for Reimbursable (Buy/Sell) Agreements

Federal entities should use¹ the recommended standard IAA (see the FMS Web site at <http://www.fms.treas.gov/finstandard/reference.html>) for most reimbursable transactions² between trading partners.

1. Reimbursable Transactions Using the Recommended Standard IAA
 - a. Buyers and sellers benefit from negotiating the exchange of products and/or services using standard data elements and terms. The recommended standard IAA has the GT&C Section and the Order Section.
 - b. The GT&C Section is the partnership document of the recommended standard IAA that sets the relationship between the parties. It identifies the agencies entering into the agreement, the authority permitting the agreement, and the agreement action, period, and type.
 - c. The Order Section contains specific information about the product(s)/service(s) being purchased based on a bona fide need, the buyer’s funding information, advance accounting methodology, shipping information, and points of contact for the buyer and seller.

¹ The recommended standard IAA is not the solution for all intragovernmental activity such as high-volume, low-dollar type transactions between agencies. It is intended to standardize and facilitate the exchange of data among intragovernmental trading partners for contractual type transactions.

² See the FMLoB Standard Business Processes Document v 1.2, Reimbursable Management Processes (Chapter 5.0), pages 4-5, on the Web site at <http://fms.treas.gov/finstandard/forms/reimbursables-management-processes-v1.2.pdf> or <http://cfoc.gov>.

- d. Trading partners must complete on recommended standard IAA, which always includes one GT&C Section and at least one Order Section.
 - e. Buyers and sellers must follow the recommended standard IAA instructions to capture the necessary data elements to ensure a complete agreement prior to beginning reimbursable activity.
2. Trading Partner Identification – BPN
 - a. Trading partners must obtain and use a BPN from the Federal Register (FedReg) to identify the specific unit within an agency that is requesting or receiving the goods or services (see the Web site at <http://www.bpn.gov>).
 - b. Trading partners must register their BPN in the BPN FedReg. They are responsible for the accuracy of their respective BPN registration data in FedReg. They must access FedReg at least annually to validate/update their BPN data and/or at any time that new BPN registration requirements are issued (see the Web site at <https://www.bpn.gov/far>).

B. Trading Partner Billing/Payment Requirements

Electronic payments are required between Federal Government agencies; the standard payment methodology is IPAC (see the FMS Web site at <http://www.fms.treas.gov/ipac/index.html>).

The seller must bill the buyer according to the billing frequency terms negotiated in the recommended standard IAA or in the agreed upon TPA form.

1. The buyer must pay the seller according to the payment terms negotiated in the recommended standard IAA.
2. Upon request, the seller must provide documentation supporting the bill and actual performance.
3. The seller must issue a final bill according to the billing frequency as stated in the recommend standard IAA Order Section. If the seller does not issue a final bill according to the agreed upon billing frequency, then the buyer should contact the seller immediately to get the final bill and close the order. If the buyer still does not receive a final bill within 30 days, the buyer should follow the dispute resolution delineated in Section VII.

C. Trading Partner Accounting

1. The buyer and seller must post their related accounting transactions according to each negotiated recommended stand IAA and the Reimbursable Management Processes, Chapter 5 (2009), Standard Business Processes, or any subsequent publication, thereof (see the Web site at <http://fms.treas.gov/finstandard/forms/reimbursables-management-processes-v1.2.pdf> or <http://www.cfpc.gov>).
2. The Billing Frequency and Payment Terms on each recommended standard IAA drive the timing of the accounting posting.
3. To prevent reconciliation issues for the recommended standard IAA, trading partners, and departmental levels, the buyer and seller must post their detailed accounting transactions during the same accounting period according to the current USSGL TFM transaction codes (TCs). See the FMS Web site at <http://www.fms.treas.gov/ussgl/index.html>.
4. If an advance is allowed on a recommended standard IAA as referenced by the buyer's authority and supported by the seller's business need, then the buyer must record the advance payment as an asset and the seller must record it as a liability. The advance must be reduced according to the accrual method determined in each recommended standard IAA and the related TCs as stated in the current USSGL TFM (see the FMS Web site at <http://www.fms.treas.gov/ussgl/index.html>).

5. According to the Financial Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards (SFFAS) Statement of Recommended Accounting Standards No. 7, advance payments may **not** be expensed. "...Revenue should **not** be recognized **until costs are incurred from providing goods and services...**"

D. Trading Partner Reconciliation

On a quarterly basis, trading partners must reconcile receivables and payables, advances to and advances from, and revenue and expenses for all reimbursable accounts.

This section supersedes the Reconciliation guidance found in the Reimbursable Management Processes document cited in section, III. D (referenced above).

Agencies should follow **all other** business processes in the Reimbursable Management Processes document cited in section, III. D (referenced above).

E. Agency Implementation of the Recommended Standard IAA

The following provides information to assist agencies that use the recommended standard IAA for their reimbursable activity.

1. Inventory – Develop an inventory of reimbursable activity to determine if the activity is processed by paper or automation and determine how to use the recommended standard IAA for reimbursable activity.
 - a. Paper processing
 - (1) Determine how to incorporate the recommended standard IAA into the business cycle for completing reimbursable agreements that are processed by paper. For example, some agencies may begin in March to develop their reimbursable agreements and sign them by August for the next fiscal year. Therefore, they have a 6-month business cycle for completing their reimbursable agreements, from March to August. Agencies can update their business processes to use the recommended standard IAA during their next reimbursable business cycle in fiscal 2011.
 - (2) Use the available fillable form on the Financial Management and Budget Standardization Web page (see the FMS Web site at <http://www.fms.treas.gov/finstandard/reference.html>).
 - b. Automated processing
 - (1) Develop a gap analysis to identify the missing data elements.
 - (2) Identify the resources and timeline necessary to update the automated process to capture the recommended standard IAA data elements.
 - (3) Identify and manage the successful updates in an efficient and effective manner.
2. Standard Operating Procedures (SOPs) – Develop SOPs, from the Word document instructions for the recommended standard IAA (see the FMS Web site at <http://www.fms.treas.gov/finstandard/reference.html>), to support mission specific recommended standard IAA procedures for each reimbursable activity.
3. Subscribe to the Financial Management and Budget Standardization Web page automatic email update notification (see the FMS Web site at <http://www.fms.treas.gov/finstandard/index.html>),

V. Intragovernmental Accounting Rules for Fiduciary Transactions

- A. Trading partners must account for intragovernmental investments with BPD [that is, investments in the Government Account Series (GAS)] as follows:
1. BPD and its trading partners:
 - a. Must use the effective interest method for amortization on market-based notes, bonds, Treasury Inflation Protected Securities (TIPS), and zero-coupon bond securities. Amortization begins the day of purchase. Market-based notes, bonds, and TIPS purchased at premium will be amortized to the call date.
 - b. Must use the straight-line method for amortization on market-based bills. Amortization begins the day after purchase.
 - c. Must carry securities at amortized cost value and must not reflect market adjustments.
 2. Interest accruals begin the day after purchase and are calculated using actual calendar days.
 3. Upon early redemption of market-based securities, trading partners may use the specific method (that is, purchase dates/tax lots). If securities are not specifically identified, the first in first out method will be used to identify the security to be sold.
 4. BPD must report Federal investment activity on behalf of its trading partner to FMS via the Governmentwide Accounting (GWA) system. Federal investment activity includes investments, unrealized discounts, redemptions, and interest for all GAS securities. BPD's trading partners report investment fund receipts and disbursements, and they receive the GWA Account Statement Expenditure Activity report, which reflects all investment account activity for each month.
- B. Trading partners must account for intragovernmental investments with BPD [that is, investments in marketable Treasury securities such as Treasury bills, notes, bonds, TIPS, and Treasury Interest Securities (TINTS)] as follows:
1. If trading partners purchase non-GAS marketable Treasury securities, they must inform BPD of their outstanding portfolio balances no later than the first business day following the current month. BPD must specify the communication protocol. The purchaser must ensure that BPD codes non-GAS marketable Treasury securities as intragovernmental, not public, and must use the quarterly reconciliation processes to ensure that the correct codes are used.
 2. TINTS are Treasury fixed-principal notes or bonds that have been stripped through the commercial book-entry system. Each principal payment becomes a separate zero-coupon bond security that has its own identifying number and can be held or traded separately. When a Federal agency invests in TINTS (future interest payment of a security that has been stripped), Treasury records the TINTS as accrued interest 6 months prior to maturity. This security is not recorded as principal.
- C. Treasury securities purchased using deposit fund or fiduciary activities monies are classified as public and **not** intragovernmental. Trading partners follow Treasury FMS TFM reporting guidance and SFFAS No. 31. Trading partners must inform BPD when they begin investing fiduciary funds in Treasury securities.
- D. Trading partners must account for intragovernmental borrowings from BPD and FFB as follows:
1. FMS and its trading partners must accrue interest on uninvested funds at least quarterly for credit reform.
 2. Trading partners must record accruals for interest expense related to borrowings. They must record these accruals in the trading partner's accounting system and in IFCS at least quarterly. The accrual amounts should be consistent with the accrual amounts reported by BPD and FFB.
 3. Trading partners governed by the Federal Credit Reform Act must estimate interest accruals based on the prior year's annual interest rate for the first three quarters of the fiscal year (December 31, March 31, and June 30). The actual interest rates are available in the fourth quarter and should be used for recording the interest accruals.

Trading partners not governed by the Federal Credit Reform Act must accrue interest based on the interest rate as outlined in the legislation or borrowing agreement. The principal loan balance for calculating accruals includes the GWA borrowing and repayment transactions processed in accordance with the end-of-month cutoff instructions in TFM Volume I, Part 2, Chapter 4600, Treasury Reporting Instructions for Credit Reform Legislation. BPD and FFB must provide their trading partners with an interest accrual report no later than 4 calendar days after the end of each quarter. The accrual report must include relevant audit support.

4. FFB and BPD must provide FMS data for input into IFCS no later than 5 calendar days after the end of each quarter.
- E. Trading partners must process intragovernmental fiduciary activity with OPM as follows:
1. OPM provides its trading partners a factor (OPM Factor) for calculation future employment related benefits. OPM provides this factor by the 16th calendar day before the end of each quarter and posts the factor on its Web site at <http://www.opm.gov>.
 2. Trading partners use actual basic pay data to calculate the future liability for employment related benefits. They may use estimated basic pay data for the end of the reporting period if actual figures are not available timely.
 3. OPM must provide the FMS employee benefit data for input into IFCS no later than noon 6 calendar days after the end of each quarter. IFCS opens on the 7th calendar day after the end of each quarter.
 4. Trading partners must reconcile to OPM in IFCS and must include the confirmed amounts in the agency's trial balance and financial statements.
- F. Trading partner must process intragovernmental fiduciary activity with DOL as follows:
1. DOL must provide FMS quarterly estimates for unbilled FECA current liabilities and billed but unpaid current liabilities by trading partner for input into IFCS. DOL must provide the data by close of business 6 calendar days after the end of each quarter. IFCS opens on the 7th calendar day after the end of each quarter.
 2. Trading partners must reconcile billed but unpaid current liabilities with DOL in IFCS, and they must include the confirmed amounts in their trial balance and financial statements. They also must include in the agency's trial balance and financial statements the unbilled estimates of current liabilities as identified by DOL. To facilitate reconciliation of billed but unpaid current liabilities, DOL must make available to trading partners the details concerning FECA current liabilities that have been billed to the trading partners and the details of any payments received from the trading partners.
- G. The following facilitates trading partner reconciliations:
1. FMS must ensure that each trading partner is identified separately in IFCS.
 2. Trading partners:
 - a. Must report investment and borrowing amounts consistent with those reported by BPD and FFB. They must use IFCS to determine BPD's and FFB's reported amounts.
 - b. Must code intragovernmental transactions with the General Fund of the U.S. Treasury, BPD, and FFB as Federal. They must code the General Fund of the U.S. Treasury with trading partner code "99", and BPD and FFB with trading partner code "20" in IRAS.
 - c. Must resolve any material differences, as defined by either trading partner, within 25 calendar days after the close of the reporting period. If the trading partners cannot resolve the differences, they must handle the dispute as specified in Section VII. Both trading partners must record agreed-upon adjustments in their financial records. These adjustments will be reflected in IFCS in the next reporting cycle.

- H. Additional guidance for reporting investments is available in TFM Volume I, Part 2, Chapter 4300, Reporting Instructions for Accounts Invested in Department of the Treasury Securities. Additional guidance on reporting for borrowing is available in TFM Volume I, Part 2, Chapter 4600, Treasury Reporting Instructions for Credit Reform Legislation. Trading partners must resolve intragovernmental disputes as delineated in Section VII.

VI. Intragovernmental Accounting Rules for Nonexpenditure Transfers (NETs)

- A. For NETs, the “Transfer From” agency dictates the nature of the transfer. NETs are governed by statutory authority and initiated by the “Transfer From” agency in accordance with such authority. The “Transfer From” agency should include reference to such legislation. It must communicate with the “Transfer To” agency to ensure consistent reporting by USSGL accounts. Both the “Transfer From” and “Transfer To” agencies must include proprietary accounts in the NET request.
- B. The “Transfer From” agency must establish procedures to ensure that transfers are acknowledged and recorded by the “Transfer To” agency within the same accounting month.
- C. NETs are processed through the GWA System NET application. The GWA System provides a mechanism for agencies to submit and retrieve nonexpenditure authorization documents.
- D. Trading partners must resolve intragovernmental disputes as delineated in Section VII.

VII. Resolving Intragovernmental Disputes and Major Differences

- A. Trading partners must not chargeback or reject IPAC transactions that comply with these Rules. Further, they must **not** create new IPAC transactions to circumvent these Rules. Trading partners must resolve IPAC transactions that comply with these Rules, but are disputed, as delineated below.
- B. Within 30 days of identifying a dispute with a trading partner, the trading partners should communicate with each other and attempt to jointly reach a resolution.
1. If trading partners cannot resolve accounting disputes, they can submit the disputes to FMS-Governmentwide Accounting (FMS-GWA) for resolution. The trading partners should submit all relevant documentation justifying their accounting treatment to the Assistant Commissioner, FMS-GWA. The Assistant Commissioner, FMS-GWA will render a decision on how the trading partners must account for the disputed transaction. Trading partners may submit appeals of the FMS-GWA Assistant Commissioner’s decision to the Office of the Deputy Assistant Secretary-Accounting Policy, Office of the Fiscal Assistant Secretary (OFAS), Department of the Treasury. The decision rendered by the Deputy Assistant Secretary-Accounting Policy (OFAS) is final.
 2. Trading partners should document all the relevant details behind the dispute and any related supporting documentation using the Intragovernmental Dispute Resolution Request Form (last page of this appendix). They should complete the form and send it to the email address stated on the form. The Assistant Commissioner, FMS-GWA’s decision will be based on the documentation submitted.

3. Any decisions reached by the Deputy Assistant Secretary-Accounting Policy (OFAS) are considered final and should result in the trading partners agreeing to reflect the decision(s) rendered by:
 - a. Processing the necessary IPAC transaction;
 - b. Adjusting their financial management records;

AND/OR

- c. Updating any other related documentation.

