



# Treasury Financial Manual

Transmittal Letter No. 616

Volume I

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

## 1. Purpose

This transmittal letter releases 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* (FR) using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System (FACTS I). It also includes the Financial Management Service's (FMS') fiscal 2004 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balance(s) (ATBs).

## 2. Rescission

This transmittal letter rescinds I TFM 2-4000: Federal Agencies' Centralized Trial-Balance System (FACTS I).

## 3. Page Changes

### Remove

Table of Contents for Volume I

Table of Contents for Part 2

I TFM 2-4700 (T/L 611)

I TFM 2-4000 (T/L 610)

### Insert

Table of Contents for Volume I

Table of Contents for Part 2

I TFM 2-4700

## 4. Effective Date

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 28, 2004

Richard L. Gregg  
Commissioner

## Part 2—Chapter 4700

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

This chapter describes how agencies provide data for the *Financial Report of the United States (FR)* using the Governmentwide Financial Report System (GFRS) and the Federal Agencies' Centralized Trial-Balance System (FACTS I). It also includes the Financial Management Service's (FMS') fiscal 2004 Closing Package methodology, the Federal intragovernmental transactions process, and requirements for electronically submitting preclosing adjusted trial-balance(s) (ATBs).

### Section 4701—Scope and Applicability

All agencies must provide FMS with required fiscal yearend data that will be used to prepare the FR. All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process through the GFRS, and each non-verifying agency must submit FACTS I ATB data and complete GFRS notes and other data. In addition, verifying agencies still will be required to submit FACTS I ATB data to FMS, although FMS will not use this information to prepare the FR. GFRS uses a Closing Package methodology that has been developed to:

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

AND

- Resolve material deficiencies identified by the General Accounting Office (GAO).

The Chief Financial Officer (CFO) of each verifying agency must prepare and submit the Closing Package data 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, except those agencies with a yearend other than September 30, must opine upon the Closing Package data, entered by the CFO into GFRS, as to its consistency with the comparative, audited consolidated, department-level financial statements.

Agencies no longer need to submit Accounts Grouping Worksheets (AGWs). Note data will be collected in GFRS instead of FACTS I. Also, the "business line" entity concept previously used in FACTS I is no longer applicable.

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 Appendix 11). The ATB data for verifying agencies is a tool used to facilitate the Closing Package and is not used to prepare the FR.

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

Reporting requirements in this chapter are grouped as follows:

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

AND

- Section 4707 includes FACTS I requirements.

### Section 4702—Authority

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

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

ATBs, FR notes, and other data as applicable.

---

### Section 4703—Definition of Terms

**Adjusted Trial-Balance (ATB)**—This is a list of USSGL accounts with attributes and preclosing adjusted balances prepared at a specified date (yearend). Agencies submit ATBs by fund group and must include USSGL accounts listed in numeric order. The USSGL account balances should reflect preclosing adjusting entries. The total sum of the debit balances must equal the total sum of the credit balances in the ATB. Agencies must include the required attributes with the appropriate USSGL accounts (see Appendix 11).

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

**Attribute**—An attribute is a modifier that further describes a USSGL account to meet a specific reporting requirement. Agencies capture this information at the transaction level. The following are attributes included in Appendix 11 to further modify a USSGL account:

**A**—This is an attribute of a USSGL account balance that indicates the balance being reported is noncustodial.

**F**—This is an attribute of a USSGL account balance that results from transactions between Federal Government entities included in the FR. These often are referred to as “intragovernmental transactions.” The USSGL account reported on an ATB with attribute “F” must have a 2-digit partner code (see the department codes in Appendix 5) that identifies the trading partner at the department level.

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

**S**—This is an attribute of a USSGL account balance that indicates the

balance being reported is custodial. The balance also is reported by the agency in a Statement of Custodial Activity or separate footnote of custodial activity.

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

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

**Budget Functional Classification**—This system classifies budget resources by function and subfunction. It groups budget authority and outlays of budget and off-budget Federal entities in terms of the national needs being addressed.

Each 3-digit budget subfunction (BSF) code contained in the MAF represents a subfunction grouped under one of 19 functions. The Office of Management and Budget (OMB) groups each of the 19 functions under the five superfunctions presented in the *Budget of the United States Government*. Each ATB is associated with a single BSF identified in the MAF record. (See Appendix 9 for a list of valid BSFs.)

**Clearing Accounts**—Agencies use these accounts to temporarily hold general or special trust fund collections and disbursements. They use these accounts pending clearance to the applicable receipt or expenditure account in the budget. A fiscal year “F” preceding the last 4 digits of the fund symbol identifies a clearing account.

**Closing Package**—This is a methodology designed to link agencies’ comparative, audited consolidated, department-level financial statements to the FR starting fiscal 2004. 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.
- Money the Government has withheld awaiting distribution based on a legal determination or an investigation.

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

**Fund Account Symbol**—This combination of numbers denotes the responsible agency, period of availability, and fund classification according to a prescribed system of account classification and identification.

**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**—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.

**Non-Verifying Agencies**—Agencies not included in Figure 1.

**Probable Likelihood of Loss**—This term implies that the future 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. If a range is given, then the agency should book the lower end of the liability and disclose the range of possible loss in its notes to the financial statements. If no amount is given, then the agency should disclose the case in its notes. See Federal Accounting Standards Advisory Board (FASAB) Statements of Federal Financial Standards (SFFAS) No. 5 and No. 12.

**Reasonably Possible Likelihood of Loss**—This term implies that the chance of the future event or events occurring is more than remote, but less than likely. If it is reasonably possible that the agency will incur a loss, the agency must disclose the nature of the contingency and an estimate of the possible liability, an estimate of the range of the possible liability, or a statement that such an estimate cannot be made. See FASAB SFFAS No. 5 and No. 12.

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

**Reclassified Financial Statement**—A reclassified financial statement 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 non-verifying 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 disclose a note. See FASAB SFFAS No. 5 and No. 12.

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

**Treasury Appropriation/Fund Group**—This 4-digit identifier corresponds to the Treasury account symbol found in the *Federal Account Symbols and Titles (FAST) Book*. Agencies report most ATBs at the Treasury appropriation/fund group (for exceptions, see *Special Accounts* in subsection 4707.20). The Treasury appropriation/fund group combines all fiscal years reported for each agency appropriation or fund account symbol.

**United States Standard General Ledger (USSGL) Data**—USSGL data are FACTS I ATB data viewable only in the GFRS to assist agencies in completing their Closing Packages. The financial data in the Closing Packages are based on the agencies’ comparative, audited consolidated, department-level financial statements.

**Verifying Agencies**—These agencies consist of 23 CFO Act agencies and 12 material other agencies.

See Figure 1 for the list of verifying agencies.

**Figure 1: Agencies Required To Verify and Submit a Closing Package, and To Provide CFO Representations and IG Agreed Upon Procedures for Federal Intragovernmental Activity and Balances**

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

**Section 4704—FR Processing Key Dates**

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

**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, Statement of Changes in Net Position/Income Statement, and Statement or Note on Custodial Activity (if applicable) to the Closing Package reclassified financial statement formats (see Appendix 2).
- List Closing Package line item amounts identified as Federal (items to be eliminated in the Governmentwide consolidation) by trading partner and amount (see Appendix 6).
- Report notes required by the Reclassified Balance Sheet line items and other notes required in the FR (see Appendix 3).
- Disclose other information not contained in the primary FR financial statements and notes required to meet Federal Generally Accepted Accounting Principles (FEDGAAP) requirements (see Appendix 4).
- Provide explanations for any amounts that have changed by established threshold or more between fiscal years 2003 and 2004 as required in GFRS.
- Agencies must contact FMS to determine reporting procedures for any adjustments to their Closing Package data after November 18, 2004.

09/01/04	MAF window opens.
09/07/04	Window opens for agency 2004 financial statement template submission.
09/15/04*	Agency MAF submission due date.
10/01/04*	Agency 2004 financial statement templates are due.
10/01/04	Window opens for Closing Package submission.
10/01/04	Window opens for FACTS I ATB submission.
10/8/04	Intragovernmental Fiduciary Confirmation System (IFCS) opens for fourth quarter 2004.
10/18/04	Intragovernmental (“F” transactions) fourth quarter 2004 agency data file due to FMS.
10/25/04	IFCS closes for fourth quarter 2004 (final).
10/26/04	Agencies submit fourth-quarter <i>Status of Disposition Certification</i> to FMS.
11/18/04*	Window closes for FACTS I ATB submission to FMS for non-verifying agencies.
11/18/04*	FR Notes and Other FR Data submissions are due for non-verifying agencies.
11/18/04*	Agency Closing Package submissions are due from verifying and non-verifying agencies.
11/18/04*	CFO Closing Package approval due date.
11/18/04*	IG opinion on Closing Package due date.
11/23/04*	CFOs deliver a report containing CFO representations for Intragovernmental Activity and Balances to the agency IG, FMS, and GAO.
11/30/04*	Window closes for FACTS I ATB submission to FMS for verifying agencies.
12/2/04*	IGs deliver the <i>Agreed-Upon Procedures Report on Closing Package Intragovernmental Activity and Balances</i> to the agency CFO, FMS and GAO.
*Represents the “No Later Than Date.” Agencies should submit data as early as possible.	

**4705.10—GFRS System Access**

The GFRS Internet application on GOALS II requires a user ID and password. The address for the GFRS Internet application on GOALS II is <http://fmsapps.treas.gov/ias>.

Agencies can obtain a user ID and password by submitting a GOALS II Enterprise System Access Request (ESAAS) Form to the GOALS Customer Support Center. Contact the manager of the GOALS Customer Support Staff for information (202-874-8270).

**4705.15—GFRS Reportable Data**

***Preparation of Financial Statement Template***

Verifying agencies must submit, via the GFRS, the USSGL crosswalk logic to the comparative, audited consolidated, department-level Balance Sheet, Statement of Changes in Net Position, Statement of Net Cost/Income Statement, and Statement or Note on Custodial Activity (if applicable) before the reporting period begins. The statement template window opens on September 7,

**Figure 3: Closing Package Process**

Agency's comparative, audited consolidated, department-level financial statements	→	Reclassify agency's financial statements to closing package format.	→	Identify Federal trading partners.	→	Notes to the FR Financial Statements	→	Other Data	→	Completions and Approvals
Balance Sheet Statement of Net Cost Statement of Changes in Net Position/ Income Statement Statement or Note on Custodial Activity		Balance Sheet Statement of Net Cost Statement of Changes in Net Position  Appendix 2		Federal Trading Partner Department Codes  Appendix 5		Predefined notes to the closing package  Appendix 3		Examples: Stewardship Deferred Maintenance Tax Burden  Appendix 4		Agency CFO will review and certify and IG will issue an opinion on the reclassified statements and notes.

2004. Agencies must review, update, and submit the fiscal 2004 templates by October 1, 2004.

**The Closing Package**

Figure 3 depicts the Closing Package process. FMS will use the agencies' Closing Packages to prepare the FR.

Agencies must submit all Closing Package data via the GFRS Internet application on GOALS II to FMS by November 18, 2004, for fiscal 2004 reporting.

**4705.20—Reclassification of Agencies' Financial Statements**

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

Closing Package financial statement formats and examples of how to reclassify agency line items to the Closing Package format. Appendix 1 describes the Closing Package financial statement line items. These descriptions provide guidance when reclassifying amounts from agency line items to Closing Package line items.

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

**Custodial Activity**

According to SFFAS No. 7, paragraph 353, 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. In addition, these custodial transfers, by definition, do not affect the collecting entity's net cost of operations or operating results. This revenue is reported by the collecting agency on the Statement or Note on Custodial Activity.

As a general rule, the collecting entity must offset exchange revenue transferred to others against its gross cost to determine its net cost of operations, although the transfers do not affect the

collecting entity's net position. Therefore, such exchange revenue is recognized as a transfer out in calculating the collecting entity's operating results. At the Governmentwide level, these collections are recognized as revenue.

Agencies that report a Statement or Note on Custodial Activity in their comparative, audited consolidated, department-level financial statements will reclassify exchange 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 or Statement of Net Cost.

**4705.25—Special Basis of Accounting**

Verifying agencies that use other comprehensive basis of accounting (OCBOA), other than Fed GAAP, as a basis for their audited financial statement data, or that do not have a fiscal yearend of September 30, also are collectively referred to as an OCBOA agency in GFRS. OCBOA agencies must perform an additional step in GFRS before reclassifying their financial statement line items to the Closing Package line items. OCBOA agencies must restate their latest set of audited financial statements to a 12-month set of financial statements using Fed GAAP and a September 30 ending date. This restated data is referred to as OCBOA data for GFRS purposes. OCBOA agencies will reclassify the OCBOA data to the Closing Package line

items instead of the data from their latest audited financial statements. Agencies must subject all of the above-mentioned adjustments, to their Closing Packages, to the audit coverage described in subsection 4705.55.

Agencies that may need to perform this additional step, as described above, are as follows:

- (1) Agencies with comparative, audited financial statements not based on FASAB standards:
  - Export-Import Bank of the United States;
  - Federal Deposit Insurance Corporation;
  - National Credit Union Administration;
  - Pension Benefit Guaranty Corporation;
  - Smithsonian Institution;
  - Tennessee Valley Authority;
  - U.S. Postal Service.
- (2) Agencies with a yearend other than September 30:
  - Farm Credit System Insurance Corporation;
  - Federal Deposit Insurance Corporation;
  - National Credit Union Administration.

#### **4705.30—Identification of Federal Trading Partners**

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 intra-agency and intra-departmental eliminations. Identifying trading partners enables analysis and elimination of Federal activity based on reciprocal categories at

the Governmentwide level. See Appendix 5 for a complete list of Federal trading partner department codes and Appendix 6 for an illustrated example of trading partner identification.

#### **4705.35—Reciprocal Categories**

A reciprocal category is composed of two Federal Closing Package line items that are the reciprocal of each other (i.e., accounts payable/accounts receivable). These categories assist in the elimination of Federal activity at the Governmentwide level in preparation of the FR. Additionally, these reciprocal categories facilitate the reconciliation of Federal activities between Federal agencies. All reciprocal categories currently contain only two Federal line items except for category 29, which contains all line items for which no reciprocal line items exist. The reciprocal categories appear on the Closing Package reclassified financial statements only (Balance Sheet, Statement of Changes in Net Position, and Statement of Net Cost). See Appendix 6, for a complete list of reciprocal categories and the financial statements on which they appear.

#### **4705.40—FR Notes**

Both verifying and non-verifying agencies must submit note data through GFRS.

Non-verifying agencies submit note data based on the amounts from the "generic" financial statements, compiled in GFRS, to FMS by November 18, 2004. The generic financial statements are based on the USSGL crosswalk to the FR statements and populated by FACTS I ATB data. See Appendix 3 for the format of the FR Notes.

Verifying and non-verifying agencies submit note data based on the following:

- Amounts on selected Closing Package line items;

AND

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

#### **4705.45—Other FR Data**

Disclose information relating to "other data" as it is applicable to the agency. "Other data" can include stewardship information, such as social insurance disclosures, and supplemental information, such as deferred maintenance. See Appendix 4 for the format of other FR data.

#### **4705.50—CFO Verification of Closing Package Data**

The CFO of the verifying agencies must certify the accuracy of and lock the data in the Closing Package for the IG to opine upon no later than November 18, 2004.

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

The reclassification process (i.e., agency's financial statements, reclassification entries, and reclassified financial statements) and notes will require an opinion for fiscal 2004 data in GFRS no later than November 18, 2004. The IG will provide the opinion rendered and the text of the audit opinion, regardless of whether the IG or an independent auditor conducted the audit. Fiscal 2003 data does not have to be audited. For guidance, refer to OMB Bulletin No. 01-02, *Audit Requirements for Federal Financial Statements*, as it relates to special purpose financial statements (Closing Package). Agencies with a yearend other than September 30 are subject to all requirements of this TFM except for audit of their 2004 data. Intragovernmental activity and balances contained in the Closing Package will require agreed-upon procedures. Agencies should review thoroughly information provided as other FR data (Section 4705.45) in the Closing Package, which is not subject to audit coverage, to assure consistency with the applicable data.

Each applicable verifying agency must provide the following documents to the IG/IPA to facilitate the closing package audit process: (1) comparative, audited consolidated, department-level financial statements; (2) reclassified financial statements; and (3) trading partner reporting. Each IG must package a copy of the aforementioned documents in addition to the Closing Package auditors' report and deliver them to FMS, OMB, and GAO by November 18, 2004.

#### **4705.60—Legal Representation Letter Process**

Verifying agencies must submit a letter prepared by the agency General Counsel summarizing and evaluating legal actions against the agency. The agency legal letter must contain a table prepared by management that summarizes the content of the legal letter as disclosed in the agency's financial statements. For guidance, refer to OMB Bulletin No. 01-02, *Audit Requirements for Federal Financial Statements*, as it relates to legal letters. Legal action, depending on the possibility of a negative outcome for the agency, can create a contingent liability that must be recognized in the agency's financial statements. All cases, including cases paid from the Judgment Fund, are to be categorized in the table as either having a probable, reasonably possible, or a remote chance of a negative outcome for the agency.

See OMB's yearend memorandum for additional guidance. Agencies may obtain copies of this memorandum from OMB's Web site at <http://www.whitehouse.gov/omb>.

#### **4705.65—Yearend Intragovernmental Reconciliation Process**

##### ***Related to Closing Package Reporting***

FMS will use the Closing Package intragovernmental data (submitted by verifying agencies as part of their Closing

Package) in order to issue reports to the agencies.

On November 19, 2004, FMS will issue a Closing Package *Material Difference Report* that shows agencies their reciprocal balances, as reported in the Closing Package, for each of their trading partner agencies. (FMS will make these reports available to users on the Intragovernmental Reconciliation Resources and Initiatives (IRRI) Web site at <http://www.fms.treas.gov/irri/index.html>) Agencies should use these reports to work with their trading partners to reconcile reciprocal Closing Package differences. Any significant changes that are reconciled should form the basis for adjusting journal entries affecting intragovernmental activity and balances. In addition, the Closing Package *Material Difference Report* may assist agencies in completing their *Status of Disposition Certification* (see subsection 4706.30).

On November 29, 2004, FMS will provide other Intragovernmental Reporting and Analysis System (IRAS) reports to assist with eliminating intragovernmental differences. These additional reports will include a Closing Package *Comparative Status of Disposition Report* and a report comparing fiduciary IFCS balances with the Closing Package by agency. In addition, various Closing Package reports will be generated and distributed to CFOs, IGs, and reporting agencies.

#### **4705.70—CFO Procedures for Intragovernmental Activity/Balances**

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

- At the end of the fiscal year, compare (1) intragovernmental balances provided in the Closing Package submissions, (2) trial balance extract data, fourth-quarter "F" transaction file (3) IFCS submissions, and (4) the agency's audited consolidated

financial statements for consistency. Explain any differences.

- Compare the agency's balances on the confirmations to the corresponding amounts on the Closing Package and the agency's audited financial statements. Make the necessary revisions to confirmations, Closing Package submissions, and audited financial statements to ensure consistent reporting no later than October 29, 2004.
- Verifying agencies required to submit Closing Package data for fiscal 2004 will provide responses to the representations detailed below for each intragovernmental issue.
- Ensure the data in the Closing Package *Material Difference Report* is a derivative of the information reported in the Federal program agency's financial statements.
- For fiscal 2004, FMS will provide the CFO Representation for Federal Intragovernmental Activity and Balances form that agencies will use when completing their CFO representations. FMS will post this form on the IRRI Web site. Users may access this form through the IRRI Web site at <http://www.fms.treas.gov/irri/index.html> and download it in Microsoft Excel format. See Appendix 8 for the CFO representation template. The representations relating to whether the reconciliation was completed for each item of Section I (General Intragovernmental Reporting Results) and Section II (Explanation of Closing Package Differences) must be completed in its entirety.



### **Detailed CFO Representation Instructions**

Verifying agencies must provide coverage on the following intragovernmental issues.

### **Section I: General Intragovernmental Reporting Results**

- Is consistency maintained between the Required Supplemental Information (RSI) in the agency's audited FS and the intragovernmental transactions Closing Package trading partner data?
- Is consistency maintained between the audited financial statement line items and the Closing Package line items?
- Indicate how much of the agency's activity reported under trading partner "00" relates to business conducted with highly classified agencies, the U.S. Senate, or Congress.
- Did all trading partners report Closing Package intragovernmental activity/balances?
- List those Federal program agencies that were not contacted or pursued concerning material differences.
- Disclose the agency's intragovernmental trading partner materiality difference threshold.
- Is the fourth-quarter data submission ("F" transactions for IRAS reporting) versus Closing Package reporting difference greater than 10 percent of total activity?
- Did the independent auditors propose any adjustments related to intragovernmental balances reported in the Closing Package?

- For all responses to the above intragovernmental issues, describe the area and the extent of noncompliance with the requirements in a written response on the standard form described above, or an attachment if necessary.

### **Section II: Explanation of Closing Package Differences**

Explain the differences indicated on the *Material Differences/Status of Disposition Certification Reports* in terms of the following categories: (1) Confirmed Reporting, (2) Accounting Error, (3) Timing Difference, (4) Accounting Methodology, (5) Unknown.

Provide an electronic file of the CFO Representations for the Federal Intragovernmental Activity and Balances Report (refer to the Federal Intragovernmental Transactions Accounting Policies Guide), along with the completed *Material Differences/Status of Disposition Certification Reports* to the agency's IG, FMS, and GAO by November 23, 2004.

### **4705.75—IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances**

Verifying agencies should use the following IG agreed-upon procedures to assist with accounting for and eliminating intragovernmental activity and balances in the preparation of agency and Governmentwide financial statements and reports. IGs must perform these procedures regardless of the audit opinion on the agency consolidated financial statements.

For fiscal 2004, agencies will use a standard form to complete the IG Agreed-Upon Procedures for Federal Intragovernmental Activity and Balances. FMS will post this form on the IRRI Web site at <http://fms.treas.gov/irri/index.html>.

Agencies should use the following procedures:

- (1) FMS will provide a copy of the intragovernmental transactions Closing Package trading partner data:
- (2) Trace the intragovernmental transactions Closing Package trading partner data by Federal line items totals and/or trading partners activity/balances to the agency general ledger and the audited financial statements. Identify any differences.
- (3) Trace trading partner activities/balances from the intragovernmental transactions Closing Package trading partner data to the agency's supporting schedules:

- Agency Fourth Quarterly Intragovernmental Reconciliation;

AND

- CFO Representations using Closing Package data.

For items where agency reporting differences exist, trace the explanations to supporting documentation and identify any discrepancies.

- (4) On November 29, 2004, FMS will issue a *Comparative Closing Package Explanation of Differences Report* for intragovernmental activities/balances.
  - Trace the differences between the agency and its trading partners by reciprocal category/line item from FMS' comparative reports to explanations from agency supporting documentation.
  - Identify any inconsistencies in amounts or explanations between FMS' comparative reports and agency supporting documentation.

In the event of nonreporting by trading partners, as indicated in the footer section of FMS' comparative

reports, identify that the difference is due to a nonreporting partner and do not proceed further with the review of the differences.

- (5) Identify and include copies of internal control findings related to intragovernmental activities from the financial statements audit. Also, identify and report auditor-proposed intragovernmental adjustments that were waived by the agency, including items cited in the management letter.
- (6) Deliver the separate *Agreed-Upon Procedures Report on Closing Package Intragovernmental Activity and Balances*, as well as copies of any internal control findings, to the agency's CFO, FMS, and GAO no later than December 2, 2004.

---

## Section 4706—Intragovernmental Requirements

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

The intragovernmental transactions reconciliation requirements are stated in OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements*, dated September 25, 2001, and *Intragovernmental Business Rules M-03-01*, dated October 4, 2002, for Federal CFO Act and non-CFO Act entities. Agencies may obtain copies of OMB Bulletin No. 01-09 and the business rules from the OMB Web site at <http://www.whitehouse.gov/omb>.

### 4706.15—Federal Intragovernmental Transactions Accounting Policies Guide

FMS provides detailed guidance on accounting and reconciling intragovernmental balances in the *Federal Intragovernmental Transactions Accounting Policies Guide*, updated for fiscal 2004. To access this document, see

the IRRI Web site at <http://fms.treas.gov/irri/index.html>.

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

Finally, the *Federal Intragovernmental Transactions Accounting Policies Guide* lists the reciprocal account categories (2-digit codes representing groupings of similar reciprocal transaction types). Agencies should use these categories to reconcile balances with their trading partners. The reciprocal account categories cover both intragovernmental fiduciary and non-fiduciary categories.

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

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

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

### Fiduciary Transactions (Using the IFCS)

- Investments—Including interest accruals, interest income and expense, and amortization of premiums and discounts with BPD.
- Borrowings—Including interest accruals, interest income and expense, from the Treasury BPD or the Federal Financing Bank (FFB).
- Federal Employees' Compensation Act (FECA) transactions with the Department of Labor—Including routine payments and accruals for actuarial FECA liabilities.
- Employee Benefit Program transactions with the Office of Personnel Management (OPM)—Including routine payments and postretirement benefits related to the Federal Employees' Retirement System (FERS), the Civil Service Employees' Retirement System (CSRS), the Federal Employees' Life Insurance Program, and the Federal Employees' Health Benefits Program.

For third quarter fiscal 2004, IFCS will open July 9, 2004, and will close July 26, 2004. For fourth quarter fiscal 2004, IFCS will open October 8, 2004, and will close October 25, 2004.

### IFCS System Access

To access and confirm fiduciary balances in the IFCS, agency users should access the Internet Web site at <http://fmsapps.treas.gov/ias>. To gain access to IFCS, all agency users and backup personnel must submit a GOALS II ESAAS Form by fax to the IFCS administrator at 202-874-9907. The ESAAS form is located on the IRRI Web site at <http://fms.treas.gov/irri/index.html>. All agencies must designate agency user backups for all roles. After

the ESAAS form is processed, the IFCS administrator will make the agency assignment. Then the agency department administrator will assign the designee to his or her specific agency fund symbols for the borrowings and investments categories and agency code for OPM and DOL categories. The designee will receive the user ID and password by mail.

### ***IFCS Reporting Reconciliation Requirements***

Agencies must ensure that fiduciary intragovernmental balances confirmed using the IFCS, as well as other intragovernmental balances confirmed manually, agree to the Closing Package reporting and the comparative, audited consolidated, department-level financial statements before submitting yearend data to FMS through FACTS I. In addition, agencies must comply with these reconciliation requirements before attempting FACTS I/Closing Package submissions or verifications.

FMS will provide agencies with the following two reports:

- *Fiduciary Quarterly Data vs. IFCS for Agency Benefits Report;*
- *Fiduciary Data vs., Quarterly IFCS Transactions Comparison Report.*

### **4706.25—Non-Fiduciary Transactions**

For non-fiduciary 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—This includes 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.

### ***Related to Capitalized Purchases***

Agencies that purchase capitalized assets must indicate the purchase in USSGL memo accounts 8801F and 8802F, as well as the appropriate SGL asset account in the closing package.

### ***Required Supplemental Information (RSI)***

OMB also requires CFO agencies to report RSI data for intragovernmental activity/balances. RSI reporting is integral to the annual audited financial statements. Accordingly, intragovernmental asset and liability categories reported as RSI should correspond with the applicable intragovernmental asset and liability line items reported in the Balance Sheet.

In addition, FMS requires agencies to reconcile all intragovernmental transactions by reciprocal category on a quarterly basis.

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

Agencies should use 2-digit trading partner codes for all intragovernmental transactions. When agencies report “appropriations transfers” within their

departments, they should use their 2-digit trading partner code rather than “00”. Trading partner code “00” is limited to the House, Senate, classified transactions, or any truly unidentifiable activity/balances.

### ***Department Code Reporting for Treasury General Fund Activities***

Use department code “99” strictly for recording transactions with the Treasury General Fund (rather than the Treasury trading partner “20,” which is used for investments, borrowings, transfers, appropriations, and buy/sell activity) as follows:

- Custodial activity, such as tax revenue and miscellaneous revenue collected or accrued for the Treasury General Fund. USSGL accounts applicable to this activity include USSGL accounts 2980F, 5800F, 5801F, 5990F, and 5991F.
- Employer Federal Insurance Contributions Act (FICA) contributions collected by the Internal Revenue Service.
- Transfers out and distributions of income (e.g., USSGL account 7500F).
- Governmentwide entity/custodial accounts (USSGL account 5790F) for only Treasury Bureaus: FMS, BPD.
- Treasury-managed trust funds.
- Liquidating fund assets in excess of liabilities.
- Receivable from appropriations (USSGL account 1921F).
- Rescissions that are permanently canceled by law.
- Other asset/liability activities associated with the Treasury General Fund (e.g., USSGL accounts 1325F, 2400F).

Agencies engaged with Treasury as a trading partner regarding all other intragovernmental activities will use department code “20.” Agencies should contact the Director, Financial Reports Division, if they are unsure about the applicability of department code “99” to particular transactions.

### **Agency “F” Transactions Submission**

In support of the quarterly reconciliation process, verifying agencies must submit intragovernmental balances (only transactions with the “F” attribute) for all proprietary USSGL accounts to FMS no later than July 26, 2004, for third quarter fiscal 2004, and October 18, 2004, for fourth quarter fiscal 2004. Agencies should derive the submitted intragovernmental balances directly from departmental trial balances that they used as the basis for constructing quarterly unaudited financial statements for OMB (see Appendix 10 for the data file format).

Agencies’ formats for quarterly submissions must contain the following elements:

- Department code (2 digit)—Treasury department code associated with the adjusted trial balance fund group; should be consistent with the MAF ATB code (required).
- Bureau or subagency code (2 digit)—Bureau code associated with the adjusted trial balance fund group; should be consistent with the MAF ATB code (required).
- Fund group (4 digit)—MAF fund group (required).
- USSGL account (4 digit; required).
- “F” attribute (Federal)—Should be “F” only.
- Trading partner (Federal) (2 digit)—Treasury department code of Federal trading partner.

- Dollar amount—Last two positions assumed decimal. All amounts with normal balances must be positive, and amounts with abnormal balances must be negative (required).
- Exchange (X) or nonexchange (T) attribute.
- Duplicate partner code identifier (DPCI)—This new required field is a single-digit code to be applied only to trading partners that share a 2-digit department code with another department. The DPCI field should be blank for all other trading partners. The *Federal Intragovernmental Transactions Accounting Policies Guide* and the IRRI Web site at <http://www.fms.treas.gov/irri/index.html> contain guidelines for using the DPCI identifier.
- Filler—Spaces (for future use).

For format requirements, refer to the *Federal Intragovernmental Transactions Accounting Policies Guide*.

Agencies should send their completed submissions electronically to [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov).

### **FMS Intragovernmental Activity Reports**

Within 4 business days of agency submission of the “F” transaction quarterly intragovernmental data, FMS will consolidate agency quarterly financial data and will provide each impacted agency the following seven reports to facilitate reconciliation with their trading partner agencies:

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

- *Intragovernmental Reciprocal Category Detail Report;*
- *Fiduciary Quarterly Data vs. IFCS Agency Benefits Report;*
- *Fiduciary Quarterly Data vs. IFCS Comparison Report;*
- *Intragovernmental Material Difference Report.*

### **Agency Quarterly Status of Disposition Certification**

Each Federal agency will receive a *Material Difference Report* from the IRAS containing comparative reporting between agencies and other trading partners by reciprocal category.

The FMS *Material Difference Report* will allow agencies to identify differences with trading partners including (“00” and “99”) by reciprocal categories (excluding RC 25) that are greater than or equal to a respective reconciliation assurance level. This level will be systematically established in IRAS using four functions for fiscal 2004:

- Obtaining sufficient explanation of out of balance condition coverage for GAO assurance.
- Obtaining assurance that agencies are performing quarterly intragovernmental reconciliation in accordance with OMB Bulletin No. 01-09.
- Ensuring agencies are mutually completing Status of Disposition Certification for the same trading partner/reciprocal category material difference instances.

AND

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

Agencies should explain the differences on the “Status of Disposition Certification” template (refer to the *Federal Intragovernmental Transactions*

*Accounting Policies Guide*). Complete a *Status of Disposition Certification* and submit it to the agency's respective FMS review accountant via e-mail. This report is due no later than August 10, 2004, for third quarter fiscal 2004, and October 26, 2004, for fourth quarter fiscal 2004.

When differences have been identified and adjustments are needed, agencies must make adjustments in the subsequent periods.

FMS also will provide agencies with a *Comparative Status of Disposition Report*. This report will compare differences reported between each reporting agency and their trading partner. FMS will generate and send this report to agencies no later than August 13, 2004, for third quarter fiscal 2004, and October 29, 2004, for fourth quarter fiscal 2004.

---

## Section 4707—FACTS I Requirements

### 4707.10—Collection of ATB Data

FMS will continue to collect ATB data to aid in its analytical process. ATB data should link directly to the agency's comparative, audited consolidated, department-level financial statements. Agencies may view ATB data in the GFRS. ATB data are tools to facilitate the Closing Package and are not subject to coverage in the audit requirements of the Closing Package. Each verifying agency must submit ATBs via FACTS I by November 30, 2004.

### 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 <http://fmsapps.treas.gov/ias>.

Agencies can obtain a user ID and password by submitting a GOALS II Enterprise Access Request (ESAAS)

Form to the GOALS Customer Support Center. Contact the manager of the GOALS Customer Support Staff for information (202-874-8270).

### 4707.20—FACTS I Reportable Data

The GFRS compiles the information from the FACTS I submissions for non-verifying agencies into a set of "generic" financial statements that are included in the consolidated FR. Non-verifying agencies must prepare and submit notes to the FR using the amounts from the "generic" financial statements compiled by FMS. Agencies must submit all changes to the "generic" statements through FACTS I.

### Master Appropriation File (MAF)

FMS uses the MAF as a control tool during the ATBs submission process. The MAF consists of records (one record for each Treasury appropriation/fund group), uniquely identified by an 8-digit code. The 8-digit code combines a 2-digit department code, a 2-digit bureau code, and a 4-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.
- Other codes and identifiers FMS uses for internal purposes.

Agencies must maintain the MAF on the FACTS I database and submit changes to the MAF data through the FACTS I Internet application. The MAF window opens September 1, 2004. For fiscal 2004 reporting, agencies must review and update individual components of MAFs electronically by September 15, 2004. After agencies review, update, and submit the MAF, FMS will review and approve the MAF by September 27, 2004.

### Adjusted Trial-Balance (ATB)

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

The reporting deadline for fiscal 2004 ATBs is as follows:

- **Non-verifying agencies**—November 18, 2004;
- **Verifying agencies**—November 30, 2004.

Agencies can submit ATBs as early as October 1, 2004. The ATBs must include USSGL accounts in numerical order with the required attributes, and USSGL account balances must reflect the preclosing adjusting entries needed to produce financial statements. The total sum of the debit balances must equal the total sum of the credit balances in the ATBs. Report amounts in dollars and cents.

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

Agencies must use the same USSGL data on the ATBs that they use to prepare the fiscal 2004 audited agency consolidated financial statements due to OMB. Agencies also must do the following:

- Use the required attribute "F" or "N" to identify a USSGL account balance as Federal (F) or non-Federal (N). Report the 2-digit department code (see Appendix 5) of the trading partner when using attribute "F".
- Use the required attribute "S" or "A" to identify a USSGL account balance as custodial (S) or noncustodial (A).

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

More than one attribute may be valid for a USSGL account. See Appendix 11 for a list of the USSGL accounts with their valid attributes.

**Special Accounts**

Agencies may submit a single ATB for all fund groups in each of the following categories:

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

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

- General fund receipt accounts range from 0100 through 3899.
- Special fund receipt accounts range from 5000 through 5999.
- Trust fund receipt accounts range from 8000 through 8999.

Agencies must determine whether the collections made under the receipt account symbols are “available” receipts or “unavailable” receipts. “Available” receipts, for which the appropriation fund symbols only can be in the 5000s and the 8000s, constitute budget authority. Agencies should report ATBs for available receipt accounts individually under their Treasury appropriation fund symbol.

“Unavailable” receipts do not constitute budget authority. “Unavailable” receipts with account fund symbols from 0100 to 3799 represent Treasury General Fund receipts. Agencies that deposit receipts into these fund symbols must submit the respective ATBs and must reflect the receipts as non-entity activity on the agency’s financial statements.

“Unavailable” receipts with account fund symbols from 5000 to 5999 (5000s) or 8000 to 8999 (8000s) represent receipts of the collecting agency. Agencies that deposit receipts into these fund symbols must submit ATBs and should ensure the receipts appear on their financial statements. However, these receipts do not constitute budget authority until subsequent legislation appropriates the receipts.

**Trust Fund Accounts**

The Trust Fund Management Branch, Bureau of Public Debt (BPD), will provide an ATB for the trust fund activity to the lead program agency for each of the trust funds listed in Figure 4. For fiscal 2004, agencies will receive these ATBs no later than November 1, 2004.

BPD will use USSGL accounts from Appendix 11 with the proper attributes. The lead program agencies identified in Figure 4 must include the trust fund data into their ATBs. Direct any questions regarding the ATB data received from BPD to Ron Iroff at 304-480-5153.

**Figure 4: Trust Funds**

<b>Trust Fund</b>	<b>Agency/Department</b>
Federal Supplementary Medical Insurance	Department of Health and Human Services (HHS)
Federal Hospital Insurance	HHS
Vaccine Injury Compensation	HHS
Federal Old-Age and Survivors Insurance	Social Security Administration (SSA)
Federal Disability Insurance	SSA
Airport and Airway	Department of Transportation (DOT)
Aquatic Resources	Department of 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	Corps of Engineers
Harbor Maintenance	Corps of Engineers

### **Allocation Transfer of Appropriations**

Agencies receiving transfer appropriations (SF 1151: Nonexpenditure Transfer Authorization) from other agencies must report an ATB for each Treasury appropriation/fund group involved in a transfer. The receiving agencies should use their own department ID on the MAF for these ATBs.

The parent (transferor of the appropriation) should report the activity in its financial statements, unless the allocation transfer is material to the child's (recipient of the transfer) financial statements. If the allocation transfer is material to the child's financial statements, the child should report the activity relating to the allocation in all of its financial statements, except the Statement of Budgetary Resources. In this case, the parent should continue to report the appropriation and the related budgetary activity in its Statement of Budgetary Resources. It is the responsibility of the parent to ensure that the reporting to Treasury, through FACTS I, is consistent with the presentation in the financial statements.

When the child reports material allocation transfers in its Statement of Net Cost, both the parent and child should report a reconciling item on their respective Statements of Financing. In their notes, the parent and child should provide a general description of the funds transferred to or the funds received from another entity, including the nature and purpose of the transfer. Agencies are encouraged to add more detail (e.g., their trading partner/agency, bureau, and account title for each parent appropriation) as they deem necessary (from OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements*, dated September 25, 2001, pages 94 and 95).

### **ATB Reports Transmission Methods**

Each ATB preparer can submit the ATB data using the on-line entry method or bulk file transfer method on the GOALS II FACTS I Internet application. The bulk file transfer requires that agencies build American Standard Code for Information Interchange (ASCII) files using the prescribed record layout for

FACTS I posted on the FACTS I Web site at <http://www.fms.treas.gov/factsi>.

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

### **Fixed Assets and Canceled Accounts**

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

Agencies with USSGL account balances in a proprietary account for which the Treasury fund symbol was canceled may report those balances in either of two ways:

- Report in the appropriation/fund group from which the funds were originally appropriated.

OR

- Report in an ATB based on the agency's internal reporting procedures.

## CONTACTS

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

Director, 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  
Fax: 202-874-9907  
E-mail: [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov)

***Also, deliver documents required by this chapter to:***

Gary Engel  
General Accounting Office  
441 G Street, NW., Room 5476  
Washington, DC 20548  
Telephone: 202-512-8815  
E-mail: [engelg@gao.gov](mailto:engelg@gao.gov)



**APPENDICES LISTING**

<b>Appendix No.</b>	<b>Title</b>
1	Reclassified Financial Statement Line Item Descriptions
2	Financial Statement Reclassifications
3	Financial Report Notes
4	Other Data
5	Federal Trading Partner Department Codes for GFRS and FACTS I
6	Reciprocal Categories Crosswalk to Financial Statements
7	Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts
8	CFO Representation Template
9	Budget Subfunction (BSF) Codes
10	Quarterly Data Submission Format
11	Fiscal 2004 U.S. Government Standard General Ledger Chart of Accounts

**Reclassified Balance Sheet**  
as of September 30, 2004, and 2003

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. <b>Assets:</b>		
2. Non-Federal		
2.1. Cash and other monetary assets	X	X
2.2. Accounts receivable	X	X
2.3. Loans receivable	X	X
2.4. Taxes receivable	X	X
2.5. Inventory and related property	X	X
2.6. Property, plant, and equipment	X	X
2.7. Other assets	<u>X</u>	<u>X</u>
2.8. Total non-Federal assets	X	X
3. Federal		
3.1. Fund balance with Treasury	X	X
3.2. Investments	X	X
3.3. Accounts receivable	X	X
3.4. Interest receivable	X	X
3.5. Loans receivable	X	X
3.6. Transfers receivable	X	X
3.7. Benefit program contributions receivable	X	X
3.8. Advances to others and prepayments	X	X
3.9. Other assets (without reciprocals)	<u>X</u>	<u>X</u>
3.10. Total Federal assets	X	X
4. <b>Total Assets</b>	<u><u>X</u></u>	<u><u>X</u></u>
5. <b>Liabilities:</b>		
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 veteran 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. Other liabilities	<u>X</u>	<u>X</u>
6.8. Total non-Federal liabilities	X	X
7. Federal		
7.1. Accounts payable	X	X
7.2. Debt	X	X
7.3. Interest payable	X	X
7.4. Loans payable	X	X
7.5. Transfers payable	X	X
7.6. Benefit program contributions payable	X	X
7.7. Advances From others and deferred credits	X	X
7.8. Other liabilities (without reciprocals)	<u>X</u>	<u>X</u>
7.9. Total Federal liabilities	X	X
8. <b>Total Liabilities</b>	<u><u>X</u></u>	<u><u>X</u></u>
9. Net Position	X	X
10. <b>Total Liabilities and Net Position</b>	X	X

### Reclassified Financial Statement Line Item Descriptions

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

#### 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,” and 20A1010, “Federal Reserve Account and 20A1008.”
- 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 sum of the U.S. dollar equivalent of foreign government currency; 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.

##### 2.2 Accounts Receivable

The line item, accounts receivable, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court ordered assessments.
- Related interest receivable.
- Related penalties, fines, and administrative fees.
- An allowance for estimated losses due to uncollectible amounts when it is more likely than not that the receivable will not be totally collected.

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

##### 2.3 Loans Receivable

The line item, loans receivable, consists of the face value of loans outstanding, the long-term cost of loans outstanding, (including foreclosed property and interest and penalties), and subsidy expense.

##### 2.4 Taxes Receivable

The line item, taxes receivable, is the sum of:

- Amounts of taxes due from 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.

##### 2.5 Inventory and Related Property

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

- Inventory Purchases for Resale—Cost or value of tangible personal property purchased by an agency for resale.
- Inventory Held for Sale—Inventory expected to be sold in the normal course of operations that includes: inventory held for future sale, inventory held for repair, excess inventory, obsolete inventory, and unserviceable inventory.

- Operating Materials and Supplies—Tangible personal property to be consumed in normal operations that includes: operating materials and supplies held for future use, excess operating materials and supplies, obsolete operating materials and supplies, and unserviceable operating materials and supplies.
- 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.
- Other Related Property—Consists of commodities including items of commerce or trade that have an exchange value used to stabilize or support market prices; seized monetary instruments awaiting judgment to determine ownership; forfeited property acquired through forfeiture proceedings to satisfy a tax liability or unclaimed and abandoned merchandise; and other property not classified above.

## 2.6 Property, Plant, and Equipment

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

- Buildings, structures, and facilities.
- Furniture, fixtures, and equipment.
- Construction in progress.
- Land and land improvements.
- Automated data processing software.
- Assets under capital lease.
- Leasehold improvements.
- Other assets used to provide goods and services.
- Other property, plant, and equipment.

## 2.7 Other Assets

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

- Securities and investments (presented at cost, net of unamortized premiums and discounts).
- Advances and prepayments.
- Other assets not included above and not reported on any other line.

## 2.8 Total Non-Federal Assets

Calculated Line – Sum of 2.1 through 2.7.

## 3. Federal - Title

### 3.1 Fund Balance With Treasury – Corresponds to RC29

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

### 3.2 Investments – Corresponds to RC01

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

- Non-marketable par value Treasury securities.
- Market-based Treasury securities.
- Marketable Treasury securities.
- Securities issued by other Federal agencies.

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

### 3.3 Accounts Receivable – Corresponds to RC22

The line item, Federal accounts receivable, consists of:

- Claims to cash or other assets based on performance of a service, sale of goods, or court ordered assessments.
- Related penalties, fines, and administrative fees.

### 3.4 Interest Receivable – Corresponds to RC02

The line item, Federal interest receivable, is the sum of interest accrued on interest-bearing securities, outstanding accounts and loans receivables, and other U.S. Government claims against other Federal agencies.

**3.5 Loans Receivable – Corresponds to RC17**

The line item, Federal loans receivable, is the amount due from agencies for borrowings from the Department of the Treasury (Bureau of Public Debt and/or Federal Financing Bank) or other Federal agencies.

**3.6 Transfers Receivable – Corresponds to RC27**

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

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

The line item, Federal benefit program contributions receivable, is the amount of contributions due from Federal employers and/or covered employees for retirement, health insurance, and life insurance employment benefits but excluding Social Security taxes.

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

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

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

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

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

**3.10 Total Federal Assets**

Calculated Line – Sum of 3.1 through 3.9.

**4. Total Assets**

Calculated Line – Sum of 2.8 + 3.10.

**5. Liabilities - Title****6. Non-Federal - Title****6.1 Accounts Payable**

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

- Amounts owed to a non-Federal entity for goods and other property ordered and received;
- Services rendered by other than Federal employees;
- Voucher schedule payments transmitted but not yet processed;
- Interest accrued and owed to others;
- Accounts payable canceled 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, foreign governments and central banks, and interest on the public debt. Interest on the public debt is unpaid interest accrued on Federal debt securities held by the public as reported by the Bureau of the Public Debt (BPD) 2004.

**6.3 Federal Employee and Veteran 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.
- Post-retirement 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.
- Liability for other benefits—All other 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.
- Grants to States for Medicaid—The amount of entitlement benefits owed to recipients or medical service providers for the Grants to States for Medicaid program.
- Federal Disability Insurance—The amount of entitlement benefits owed to recipients or medical service providers for Federal Disability Insurance.
- Federal Supplementary Medical Insurance (Medicare Part B)—The amount of entitlement benefits owed to recipients or medical service providers for Federal Supplementary Medical Insurance.
- 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).
- Unemployment Insurance—The amount of entitlement benefits owed to recipients or medical service providers for Unemployment 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.
- All other benefits—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, includes the long-term cost of guarantees outstanding for guarantees committed after fiscal 1991.

#### 6.7 Other Liabilities

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

- Insurance Programs—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.
- Deferred Revenue—Revenue received but not yet earned, such as payments received in advance from outside sources for future delivery of products or services.
- 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.
- Gold Certificates—Monetized portions of gold and certificates deposited in Federal Reserve Banks (FRBs).
- Exchange Stabilization Fund—Includes SDRs, certificates issued to the FRBs, and allocations from the IMF.
- Other Debt—Government obligations, whether secured or unsecured, not included in Public Debt.
- Deposited Funds and Undeposited Collections—Deposits held and maintained by the Government on behalf of a third party; funds deposited in clearing accounts and suspense accounts that await disposition or reclassification.
- Advances From Foreign Government—Money received from foreign governments for goods and services to be provided.
- Accrued grant liability.
- Contractual Services—Contractual obligations.
- Carriers claim payable.
- Advances from others—Amounts received in advance for future delivery of goods or services.
- Federal aid highway grant accruals.
- Energy Employees Occupational Illness Compensation Act—Compensation for certain illnesses suffered by employees and contractors who performed work for the nuclear weapons program.
- Nuclear waste fund.
- Other miscellaneous liabilities—All other liabilities not classified above.

**6.8 Total Non-Federal Liabilities**

Calculated Line – Sum of 6.1 through 6.7.

**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.
- Other Federal liabilities not otherwise classified.

**7.2 Debt – Corresponds to RC01**

The line item, Federal debt, is the amount of debt issued by Treasury (Treasury securities/participation certificates) or by other agencies (agency securities/participation certificates) to Federal agencies.

**7.3 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.

**7.4 Loans Payable – Corresponds to RC17**

The line item, Federal loans payable, is the amount owed to agencies for borrowings from the Department of the Treasury (BPD and/or the Federal Financing Bank) or other agencies.

**7.5 Transfers Payable – Corresponds to RC27**

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

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

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

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

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

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

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

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

**7.9 Total Federal Liabilities**

Calculated Line – Sum of 7.1 through 7.8.

**8.0 Total Liabilities**

Calculated Line – Sum of 6.8 + 7.9.

**9. Net Position**

The line item, net position, is the sum of:

- Unexpended appropriations - the total amount of all appropriations not yet expended.
- 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.

**10. Total Liabilities and Net Position**

Calculated Line – Sum of 8 + 9.

**Reclassified Statement of Net Cost**  
for the years ended September 30, 2004, and 2003

	Fiscal 2004	Fiscal 2003
<b>1. Gross Cost:</b>		
2. Non-Federal Gross Cost	X	X
3. Interest on Debt Held by the Public	X	X
4. Total Non-Federal Gross Cost	X	X
 5. Federal Gross Cost		
5.1. Benefit program costs related to exchange transactions	X	X
5.2. Benefit program costs related to nonexchange transactions	X	X
5.3. Imputed costs	X	
5.4. Buy/sell costs	X	X
5.5. Federal securities interest expense related to exchange transactions	X	X
5.6. Federal securities interest expense related to nonexchange transactions	X	X
5.7. Borrowing interest and other expenses related to exchangetransactions	X	X
5.8. Borrowing interest expense related to nonexchange transactions	X	X
5.9. Borrowing losses	X	X
5.10. Other costs (without reciprocals)	X	X
6. <b>Total Federal Gross Cost</b>	<b><u>X</u></b>	<b><u>X</u></b>
7. Department Total Gross Cost	X	X
 8. <b>Earned Revenue:</b>		
9. Non-Federal Earned Revenue	X	X
 10. Federal Earned Revenue		
10.1. Benefit program revenues (exchange)	X	X
10.2. Buy/sell revenue	X	X
10.3. Federal securities interest revenue (exchange)	X	X
10.4. Borrowing interest and other revenue (exchange)	X	X
10.5. Borrowing gains	X	X
10.6. Other revenue (without reciprocals)	X	X
11. <b>Total Federal Earned Revenue</b>	<b><u>X</u></b>	<b><u>X</u></b>
12. Department Total Earned Revenue	X	X
 13. <b>Net Cost of Operations</b>	<b><u>X</u></b>	<b><u>X</u></b>



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

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

**3. Interest on Debt Held by the Public**

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

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

Calculated Line – Sum of 2 + 3.

**5. Federal Gross Cost - Title****5.1 Benefit Program Costs Related to Exchange Transactions – Corresponds to RC26**

The line item, Federal benefit program costs, is comprised of funded and unfunded benefit program costs related to exchange transactions for the following employee benefit programs:

**Funded benefit program costs - employment benefit programs consist of the following:**

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

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

- FECA.
- Unemployment for Federal employees.

**5.2 Benefit Program Costs Related to Nonexchange Transactions – Corresponds to RC08**

The line item, Federal benefit program costs, is comprised of funded and unfunded benefit program costs for the following employee benefit programs:

**Funded benefit program costs - employment benefit programs consist of the following:**

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

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

- FECA.
- Unemployment for Federal employees.

**5.3 Imputed Costs – Corresponds to RC25**

The line item, Federal imputed costs, is the amount of costs incurred by an agency that are subsidized by other Federal agencies. The receiving agency recording an imputed cost would also record an imputed financing source equal to the imputed cost.

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

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

**5.5 Federal Securities Interest Expense related to exchange transactions– Corresponds to RC03**

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

**5.6 Federal Securities Interest Expense related to nonexchange transactions–Corresponds to RC04**

The line item, Federal securities interest expense, is the amount of Treasury's actual or expected cash outflows to pay the interest agencies earn on their investments in Federal securities. In addition, unrealized and realized losses are recognized in RC04.

**5.7 Borrowing Interest and Other Expenses related to exchange transactions– Corresponds to RC05**

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

**5.8 Borrowing Interest expense related to nonexchange transactions–Corresponds to RC07**

The line item, Federal borrowings interest expense, is the amount of a Federal entity's actual or expected cash outflows for interest on borrowings from the Department of the Treasury (BPD and/or Federal Financing Bank).

**5.9 Borrowing Losses – Corresponds to RC06**

The line item, Federal borrowings losses, is the amount of the losses attributed to an early disposition of a Federal Financing Bank loan.

**5.10 Other Costs (without reciprocals) – Corresponds to RC29**

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

**6. Total Federal Gross Cost**

Calculated Line – Sum of 5.1 through 5.10.

**7. Department Total Gross Cost**

The line item, department total gross cost, is the full cost (Federal and non-Federal) of all programs and/or entities of a department/agency.

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

All exchange revenue generated through transactions with the public.

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

The line item, Federal benefit program revenues, is the amount of revenues received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs.

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

The line item, Federal buy/sell revenues (exchange revenues), is the amount of revenue earned from the sale of goods and services to another Federal agency for a price (earned revenue).

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

The line item, Federal securities interest revenues– investments, is the amount of interest revenue (exchange revenue) earned by an agency on its investments in Federal securities.

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

The line item, Federal borrowings interest revenues, is the amount of interest revenue earned by the Department of the 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.

**10.5 Borrowing Gains – Corresponds to RC06**

The line item, Federal borrowings gains, is the amount of gains attributed to an early disposition of a Federal Financing Bank loan.

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

The line item, Federal other revenues, is comprised of revenues not included above and not included in any other reciprocal account category. This line item should include all Federal contra revenues reported separately from its related Federal revenue, which should be reported on the appropriate revenue line above.

**11. Total Federal Earned Revenue**

Calculated Line – Sum of 10.1 through 10.6.

**12. Department Total Earned Revenue**

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

**13. Net Cost of Operations**

Calculated Line – Sum (2- 9).

**Reclassified Statement of Changes in Net Position  
for the Years Ended September 30, 2004, and 2003**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Beginning Net Position Balance	X	X
2. Non-Federal Prior-Period Adjustments (not restated)	X	X
3. Federal Prior-Period Adjustments (not restated)	X	X
4. Adjusted Beginning Net Position Balance	X	X
<b>5. Non-Federal Nonexchange Revenue:</b>		
5.1. Individual income tax and tax withholdings	X	X
5.2. Corporation income taxes	X	X
5.3. Unemployment taxes	X	X
5.4. Excise taxes	X	X
5.5. Estate and gift taxes	X	X
5.6. Customs duties	X	X
5.7. Other taxes and receipts	X	X
5.8. Miscellaneous earned revenue	X	X
5.9. Total non-Federal nonexchange revenue	X	X
<b>6. Federal Nonexchange Revenue</b>	X	X
6.1. Federal securities interest revenues	X	X
6.2. Federal borrowings-interest revenue	X	X
6.3. Benefit program revenue (nonexchange)	X	X
6.4. Other taxes and receipts	X	X
6.5. Total Federal nonexchange revenue	X	X
<b>7. Budgetary Financing Sources:</b>		
7.1. Appropriations received	X	X
7.2. Unexpended appropriations transferred in	X	X
7.3. Unexpended appropriations transferred out	X	X
7.4. Other adjustments (rescissions, etc.)	X	X
7.5. Appropriations used	X	X
7.6. Appropriation transfers-in	X	X
7.7. Appropriation transfers-out	X	X
7.8. Other financing sources	X	X
7.9. Total budgetary financing sources	X	X
<b>8. Other Financing Sources:</b>		
8.1. Transfers-in without reimbursement	X	X
8.2. Transfers-out without reimbursement	X	X
8.3. Imputed financing source	X	X
8.4. Total other financing sources	X	X
<b>9. Net Cost of Operations</b>	<u>X</u>	<u>X</u>
<b>10. Ending Net Position Balance</b>	<u><u>X</u></u>	<u><u>X</u></u>

**Statement of Changes in Net Position:****1. Beginning Net Position Balance**

Beginning net position balance includes the cumulative results of operations and cumulative unexpended appropriation balance as of the beginning of the fiscal year. The current period's beginning net position is always equal to the prior-period's ending net position.

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

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

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

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

**4. Adjusted Beginning Net Position Balance**

Calculated Line – 1 +/- 2 +/- 3.

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

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

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

**5.2 Corporation Income Taxes (Treasury Only)**

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

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

**5.3 Unemployment Taxes**

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

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

**5.4 Excise Taxes**

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

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

**5.5 Estate and Gift Taxes**

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

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

**5.6 Customs Duties**

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

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

**5.7 Other Taxes and Receipts**

The line item, other taxes and receipts, is non-Federal nonexchange revenue (including gains and losses) not included above and not included in miscellaneous earned revenue below.

**5.8 Miscellaneous Earned Revenue**

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

**5.9 Total Non-Federal Nonexchange Revenue**

Calculated Line — Sum (5.1 through 5.8).

**6. Federal Nonexchange Revenue – Title****6.1 Federal Securities Interest Revenues (nonexchange) –Corresponds to RC 04**

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

**6.2 Borrowings Interest Revenue (nonexchange)- Corresponds to RC07**

The line item, Federal borrowings interest revenue, is the amount of interest revenues earned by the Department of the Treasury (BPD and/or Federal Financing Bank) on loans made to other Federal agencies.

**6.3 Benefit Program Revenue (nonexchange) – Corresponds to RC08**

The line item, Federal benefit program revenue, is the amount of nonexchange revenue received from employer entities as payments to agencies administering retirement plans, insurance plans, and other annuity programs

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

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

**6.5 Total Federal Nonexchange Revenue**

Calculated Line – Sum of 6.1 through 6.4.

## 7. Budgetary Financing Sources

### 7.1 Appropriations Received – Corresponds to RC 29

The line item, appropriations received, is the amount of new appropriations received during the reporting period.

### 7.2 Unexpended Appropriations Transferred In – Corresponds to RC28

The line item, unexpended appropriations transferred in, is the amount of current year or prior years unexpended appropriations transferred in during the reporting period.

### 7.3 Unexpended Appropriations Transferred Out – Corresponds to RC28

The line item, unexpended appropriations transferred out, is the amount of current year or prior years unexpended appropriations transferred out during the reporting period.

### 7.4 Other Adjustments (rescissions, etc.) – Corresponds to RC29

The line item, other adjustments, is the amount of adjustments to unexpended appropriations from the current year or prior years during the reporting period.

### 7.5 Appropriations Used – Corresponds to RC29

The line item, appropriations used, includes unexpended appropriations – used and expended appropriations. The financing source appropriations used should be recorded when goods and services are received or benefits are provided by debiting unexpended appropriations – used and crediting expended appropriations. Since dedicated tax receipts, earmarked receipts, and donations are reported as either exchange or nonexchange revenue, they are excluded from appropriations used.

### 7.6 Appropriation Transfers-In – Corresponds to RC19

The line item, appropriation transfers-in, is the sum of:

- Appropriated earmarked receipts transferred in.
- Expenditure financing sources – transfers-in.
- Nonexpenditure financing sources – transfers-in.

### 7.7 Appropriation Transfers-Out – Corresponds to RC19

The line item, appropriation transfers-out, is the sum of:

- Appropriated earmarked receipts transferred out.
- Expenditure financing sources – transfers-out.
- Nonexpenditure financing sources – transfers-out.

### 7.8 Other Financing Sources – Corresponds to RC29

The line item, other 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.
- Other revenue (Federal and nonexchange)
- Contra revenue for other revenue (Federal and nonexchange)
- Unrealized gains – investments (Federal and nonexchange).
- Other gains (Federal and nonexchange).
- Losses on disposition of assets (Federal and nonexchange).
- Unrealized losses – investments (Federal and nonexchange).
- Other losses (Federal and nonexchange).
- Distribution of income – dividend (Federal and nonexchange).
- Interest revenue – other.
- Contra revenue for interest.
- Penalties, fines, and administrative fees revenue.
- Contra revenue for penalties, fines, and administrative fees revenue.

**7.9 Total Budgetary Financing Sources**

Calculated Line — 7.1 through 7.8.

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

The line item, transfers-in without reimbursement, is the amount determined to decrease 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.

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

The line item, transfers-out without reimbursement, is the amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out without reimbursement. The amount of the asset is recorded at book value as of the transfer date.

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

The line item, imputed financing sources, is the amount of costs absorbed by other Federal agencies that are inflows of resources that increase results of operations and offset imputed costs (subsidized costs). Imputed financing sources are recorded by receiving agencies in an amount equal to the imputed cost they record.

**8.4 Total Other Financing Sources**

Calculated Line — 8.1 through 8.3.

**9. Net Cost of Operations**

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

**10. Ending Net Position Balance**

Calculated Line —  $4 + 5.9 + 6.5 + 7.9 + 8.4 + -9$ .



### Agency A Reclassification Entry Summary

Reclass. Entry No.*	Line Item**	Debit	Credit
<b>Balance Sheet</b>			
R-1	<i>Fund Balance With Treasury (F)</i>		6,766,494
R-1	Fund Balance with Treasury (F)	6,766,494	
R-2	<i>Investments (F)</i>		17,083
R-2	Investments (F)	17,083	
R-3	<i>Accounts Receivable, Net (F)</i>		53,544
R-3	Accounts receivable, net (F)	53,544	
R-4	<i>Advances and Prepaid Expenses (F)</i>		21,274
R-4	Advances to others and prepayments (F)	21,274	
R-5	<i>Accounts Receivable, Net</i>		8,972
R-5	Accounts receivable, net	8,972	
R-6	<i>Inventory and Related Property, Net</i>		2,208,064
R-6	Inventory and related property	2,208,064	
R-7	<i>Property, Plant, and Equipment, Net</i>		34,973,293
R-7	Property, plant, and equipment	34,973,293	
R-8	<i>Advances and Prepayments</i>		44,907
R-8	Other assets	44,907	
R-9	<i>Accounts Payable (F)</i>	181,244	
R-9	Accounts payable (F)		181,244
R-10	<i>Other Liabilities (F)</i>	232,713	
R-10	Other liabilities (with reciprocals) (F)		232,713
R-11	<i>Accounts Payable</i>	2,326,774	
R-11	Accounts payable		2,326,774
R-12	<i>Other Liabilities</i>	418,480	
R-12	Accounts payable		45,930
R-12	Federal employee and veteran benefits payable		67,280
R-12	Other liabilities		305,270
R-13	<i>Environmental Cleanup Costs</i>	1,271,937	
R-13	Environmental and disposal liabilities		1,271,937
R-14	<i>Unexpended Appropriations</i>	3,903,145	
R-14	Unexpended appropriations - cumulative		3,903,145
R-15	<i>Cumulative Results of Operations</i>	35,759,338	
R-15	Cumulative results of operations		35,759,338
<b>Statement of Net Cost</b>			
R-16	<i>Total Gross Cost</i>		15,068,551
R-16	Non-Federal gross cost	13,615,812	
R-16	Imputed costs (F)	70	
R-16	Buy/sell costs (F)	1,325,000	
R-16	Other costs (F)	127,669	
R-17	<i>Total Earned Revenue</i>	730,880	
R-17	Non-Federal earned revenue		58,528
R-17	Buy/sell revenues (F)		601,268
R-17	Other revenues (F)		32,159
R-17	Interest revenues (F)		38,925
<b>Statement of Changes In Net Position</b>			
R-18	<i>Beginning Balance</i>	39,211,284	
R-18	Beginning net position		39,211,284

### Agency A Reclassification Entry Summary (Cont.)

R-19	<i>Appropriations Received (F)</i>	14,902,826	
R-19	Appropriations received (F)		14,902,826
R-20	<i>Appropriations Used</i>	14,282,068	
R-20	<i>Appropriations Used</i>		14,282,068
R-20	Appropriations used (F)	14,282,068	
R-20	Appropriations used (F)		14,282,068
R-21	<i>Unexpended Appropriations - Adjustments (F)</i>		43,204
R-21	Other adjustments (rescissions, etc.) (F)	43,204	
R-22	<i>Nonexchange Revenue</i>	1,212	
R-22	Other taxes and receipts		375
R-22	Federal nonexchange revenue (F)		837
R-23	<i>Donations</i>	3	
R-23	Other taxes and receipts		3
R-24	<i>Transfers-In/Out Without Reimbursement</i>		284,401
R-24	Transfers-in without reimbursement (F)		302,574
R-24	Transfers-out without reimbursement (F)	586,975	
R-25	<i>Imputed Financing</i>	212,434	
R-25	Imputed financing source (F)		212,434
R-26	<i>Taxes</i>	1,267	
R-26	Individual income tax and tax withholdings		985
R-26	Corporation income taxes		108
R-26	Unemployment taxes		28
R-26	Excise taxes		67
R-26	Estate and gift taxes		79
R-27	<i>Penalties and Fines on Behalf of States (Deposit Fund)</i>	584	
R-27	Other taxes and receipts		584
R-28	<i>Spectrum Auction Receipts</i>	2,100	
R-28	Miscellaneous earned revenue		2,100
R-29	<i>Accrual Adjustment</i>	68	
R-29	Individual income tax and tax withholdings		45
R-29	Other taxes and receipts		12
R-29	Miscellaneous earned revenue		11
R-30	<i>Transfer to Other Federal Entities</i>		3,862
R-30	Transfers-out without reimbursement	3,862	
R-31	<i>Taxes Transferred to the General Fund</i>		1,267
R-31	Transfers-out without reimbursement	1,267	
R-32	<i>Distribution to States and Others</i>		500
R-32	Other taxes and receipts	500	
R-33	<i>Change in Untransferred Revenue</i>	1,610	
R-33	Transfers-out without reimbursement		1,610

\* Agency line items are in italics. Closing Package (CP) Reclassified line items are in plain text.

\*\* Federal lines items are marked (F).

Agency A Balance Sheet – FY 200X

Agency Financial Statement		Reclassifications				Closing Package Reclassified Financial Statement	
In Thousands	Amount From Agency Financial Statements	Asset Reclassifications				In Thousands	Reclassified Amount
Agency Line Item		Reclass. Entry No.	Credit	Reclass. Entry No.	Debit	Reclassified Line Item	
<b>ASSETS</b>						<b>Assets</b>	
						<b>Federal</b>	
A. Intragovernmental Assets							
1. Fund Balance With Treasury	6,766,494	R-1	6,766,494	R-1	6,766,494	Fund Balance With Treasury	6,766,494
2. Investments	17,083	R-2	17,083	R-2	17,083	Investments	17,083
3. Accounts Receivable, Net	53,544	R-3	53,544	R-3	53,544	Accounts Receivable	53,544
4. Advances and Prepaid Expenses	21,274	R-4	21,274			Interest Receivable	
						Loans Receivable	
						Transfers Receivable	
						Benefit Program Contribution Receivable	
				R-4	21,274	Advances to Others and Prepayments	21,274
						Other Assets (without reciprocals)	
<b>Total Intragovernmental Assets</b>	<b>6,858,395</b>		<b>6,858,395</b>		<b>6,858,395</b>	<b>Total Federal Assets</b>	<b>6,858,395</b>
B. Governmental						<b>Non-Federal</b>	
5. Accounts Receivable, Net	8,972	R-5	8,972			Cash and Other Monetary Assets	
6. Inventory and Related Property, Net	2,208,064	R-6	2,208,064	R-5	8,972	Accounts Receivable, Net	8,972
7. Property, Plant and Equipment, Net	34,973,293	R-7	34,973,293			Loans Receivable	
8. Advances and Prepayments	44,907	R-8	44,907			Taxes Receivable	
				R-6	2,208,064	Inventory and Related Property	2,208,064
				R-7	34,973,293	Property, Plant, and Equipment	34,973,293
				R-8	44,907	Other Assets	44,907
<b>Total Governmental</b>	<b>37,235,236</b>		<b>37,235,236</b>		<b>37,235,236</b>	<b>Total Non-Federal Assets</b>	<b>37,235,236</b>
<b>TOTAL ASSETS</b>	<b>44,093,631</b>		<b>44,093,631</b>		<b>44,093,631</b>	<b>Total Assets</b>	<b>44,093,631</b>
<b>LIABILITIES</b>		<b>Liability and Net Position Reclassifications</b>				<b>LIABILITIES</b>	
		Reclass. Entry No.	Debit	Reclass. Entry No.	Credit	<b>Federal</b>	
A. Intragovernmental Liabilities							
1. Accounts Payable	181,244	R-9	181,244	R-9	181,244	Accounts Payable	181,244
2. Other Liabilities	232,713	R-10	232,713			Debt	
						Interest Payable	
						Loans Payable	
						Transfers Payable	
						Benefit Program Contribution Payable	
						Advances to Others and Deferred Credits	
				R-10	232,713	Other Liabilities (without reciprocals)	232,713
<b>Total Intragovernmental Liabilities</b>	<b>413,957</b>		<b>413,957</b>		<b>413,957</b>	<b>Total Federal Liabilities</b>	<b>413,957</b>

### Agency A Balance Sheet – FY 200X (Cont.)

B. Governmental						Non-Federal	
1. Accounts Payable	2,326,774	R-11	2,326,774	R-11, R-12	2,372,704	Accounts Payable	2,372,704
2. Other Liabilities	418,480	R-12	418,480			<b>Federal Debt Securities Held By the Public</b>	
3. Environmental Cleanup Costs	1,271,937	R-13	1,271,937	R-12	67,280	Federal Employee and Veteran Benefits Paya	67,280
				R-13	1,271,937	Environmental and Disposal Liabilities	1,271,937
						Benefits Due and Payable	
						Loan Guarantee Liabilities	
				R-12	305,270	Other Liabilities	305,270
<b>Total Governmental Liabilities</b>	<b>4,017,191</b>		<b>4,017,191</b>		<b>4,017,191</b>	<b>Total Non-Federal Liabilities</b>	<b>4,017,191</b>
<b>TOTAL LIABILITIES</b>	<b>4,431,148</b>		<b>4,431,148</b>		<b>4,431,148</b>	<b>Total Liabilities</b>	<b>4,431,148</b>
<b>Net Position</b>						<b>Net Position</b>	
Unexpended Appropriations	3,903,145	R-14	3,903,145	R-14	3,903,145	Unexpended Appropriations - Cumulative	3,903,145
Cumulative Results of Operations	35,759,338	R-15	35,759,338	R-15	35,759,338	Cumulative Results of Operations	35,759,338
<b>TOTAL NET POSITION</b>	<b>39,662,483</b>		<b>39,662,483</b>		<b>39,662,483</b>	<b>TOTAL NET POSITION</b>	<b>39,662,483</b>
<b>TOTAL Liabilities and Net Position</b>	<b>44,093,631</b>		<b>44,093,631</b>		<b>44,093,631</b>	<b>TOTAL Liabilities and Net Position</b>	<b>44,093,631</b>

Agency A Statement of Net Cost – FY 200X

Agency Financial Statement		Reclassifications				Closing Package Reclassified Financial Statement	
In Thousands	Amount From Agency Financial Statements	Reclassifications				In Thousands	Reclassified Amount
Agency Line Item		Reclass. Entry No.	Credit	Reclass. Entry No.	Debit	Reclassified Line Item	
<b>Program Costs by Program:</b>						<b>Gross Cost:</b>	
<b>Program 1</b>						<b>Department Total Gross Cost</b>	15,068,551
Intragovernmental Costs	410,872			<b>R-16</b>	<b>13,615,812</b>	Non-Federal Gross Cost	13,615,812
Less: Intragovernmental Revenue	209,994					Interest on Debt Held by the Public	
Intragovernmental Net Cost	200,878					<b>Total Non-Federal Gross Cost</b>	13,615,812
Gross Cost With the Public	6,105,276					Federal Gross Cost:	
Less: Earned Revenue With the Public	24,731					Benefit program costs	
Net Cost With the Public	6,080,545			<b>R-16</b>	<b>70</b>	Imputed costs	70
<b>Total Net Cost</b>	<b>6,281,423</b>			<b>R-16</b>	<b>1,325,000</b>	Buy/sell costs	1,325,000
						Federal securities interest expense - investments	
<b>Program 2</b>						Borrowings interest expense	
Intragovernmental Costs	156,399					Borrowings gains	
Less: Intragovernmental Revenue	41,287			<b>R-16</b>	<b>127,669</b>	Borrowings losses	
Intragovernmental Net Cost	115,112					Other costs (without reciprocals)	127,669
Gross Cost With the Public	2,711,782					Interest expense	
Less: Earned Revenue With the Public	2,334					<b>Total Federal Gross Cost</b>	<b>1,452,739</b>
Net Cost With the Public	2,709,448					<b>Earned Revenue:</b>	
<b>Total Net Cost</b>	<b>2,824,560</b>					<b>Department Total Earned Revenue</b>	<b>730,880</b>
			58,528	<b>R-17</b>		<b>Non-Federal Earned Revenue</b>	<b>58,528</b>
<b>Program 3</b>						<b>Federal Earned Revenue:</b>	
Intragovernmental Costs	498,131					Benefit program revenues	
Less: Intragovernmental Revenue	361,219					Buy/sell revenues	601,268
Intragovernmental Net Cost	136,912		601,268	<b>R-17</b>		Federal securities interest revenue - investments	
Gross Cost With the Public	1,363,449					Borrowings interest expense	
Less: Earned Revenue With the Public	12,174		32,159	<b>R-17</b>		Other revenues (without reciprocals)	32,159
Net Cost With the Public	1,351,275		38,925	<b>R-17</b>		Interest revenues	38,925
<b>Total Net Cost</b>	<b>1,488,187</b>					<b>Total Federal Earned Revenue</b>	<b>672,352</b>
<b>Program 4</b>							
Intragovernmental Costs	33,375						
Less: Intragovernmental Revenue	425						
Intragovernmental Net Cost	32,950						
Gross Cost With the Public	687,777						
Less: Earned Revenue With the Public	544						
Net Cost With the Public	687,233						
<b>Total Net Cost</b>	<b>720,183</b>						
<b>Program 5</b>							
Intragovernmental Costs	223,290						
Less: Intragovernmental Revenue	57,724						
Intragovernmental Net Cost	165,566						
Gross Cost With the Public	2,621,948						
Less: Earned Revenue With the Public	18,280						
Net Cost With the Public	2,603,668						
<b>Total Net Cost</b>	<b>2,769,234</b>						
<b>Program 6</b>							
Academic Programs	115,580						
Less: Earned Revenue From the Public	465						
Total Academic Program Cost	115,115						
Other Programs	140,672						
Less: Intragovernmental Earned	1,703						
Total Other Program Costs	138,969						
<b>Total Net Cost</b>	<b>254,084</b>						
<b>Total Gross Cost</b>	15,068,551	<b>R-16</b>	15,068,551				
<b>Total Earned Revenue</b>	730,880	<b>R-17</b>			730,880		
<b>Net Cost of Operations</b>	<b>14,337,671</b>		15,799,431		15,799,431	<b>Net Cost</b>	<b>14,337,671</b>

Agency A Statement of Changes in Net Position — FY 200X

Agency Financial Statement			Reclassifications				Closing Package Reclassified Financial Statement	
In Thousands			Reclassifications				In Thousands	
Agency Line Item	Amount From Agency Financial Statements		Reclass. Entry No.	Debit	Reclass. Entry No.	Credit	Reclassified Line Item	Reclassified Amount
	Cumulative Results	Unexpended Appropriations						
Beginning Balances	35,885,693	3,325,591	R-18	39,211,284	R-18	39,211,284	Beginning Net Position	39,211,284
<b>Budgetary Financing Sources:</b>								
Appropriations Received	0	14,902,826	R-19	14,902,826			Non-Federal Prior-Period Adjustments (not restated)	
							Federal Prior-Period Adjustments (not restated)	
							<b>Adjusted Beginning Net Position</b>	39,211,284
Appropriations Used	14,282,068	-14,282,068	R-20	14,282,068		14,282,068		
Unexpended Appropriations - Adjustments	0	-43,204	R-21			43,204	<b>Non-Federal Nonexchange Revenue:</b>	
Nonexchange Revenue	1,212		R-22	1,212			Individual income tax and tax withholdings	
							Corporation income taxes	
							Unemployment taxes	
Donations	3		R-23	3			Excise taxes	
							Estate and gift taxes	
							Customs duties	
<b>Other Financing Sources:</b>					R-22, R-23	378	Other taxes and receipts	378
							Miscellaneous earned revenue	
Transfers-In/Out Without Reimbursement	(284,401)		R-24			284,401	<b>Total Non-Federal Nonexchange Revenue</b>	378
Imputed Financing	212,434		R-25	212,434	R-22	837	<b>Federal Nonexchange Revenue</b>	837
<b>Total Financing Sources</b>	<b>14,211,316</b>	<b>577,554</b>						
Net Cost of Operations	-14,337,671						<b>Budgetary Financing Sources:</b>	
					R-19	14,902,826	Appropriations received	14,902,826
Ending Balances	35,759,338	3,903,145					Unexpended appropriations transferred in	
							Unexpended appropriations transferred out	
				43,204	R-21		Other adjustments (recissions, etc.)	43,204
				14,282,068	R-20	14,282,068	Appropriations used	0
							Appropriation transfers-in	
							Appropriation transfers-out	
							Other financing sources	
							<b>Total Budgetary Financing Sources</b>	<b>14,859,622</b>
							<b>Other Federal Financing Sources:</b>	
					R-24	302,574	Transfers-in without reimbursement	302,574
				586,975	R-24		Transfers-out without reimbursement	586,975
					R-25	212,434	Imputed financing source	212,434
							<b>Total Other Federal Financing Sources</b>	<b>-71,967</b>
							<b>Net Cost of Operations</b>	<b>14,337,671</b>
							<b>Ending Net Position Balance</b>	<b>39,662,483</b>

### Agency A Statement of Custodial Activity - FY 200X

Agency Financial Statement		Reclassifications				Closing Package Reclassified Financial Statement	
In Thousands		Reclassifications				In Thousands	
Agency Line Item	Amount From Agency Financial Statements	Reclass. Entry No.	Debit	Reclass. Entry No.	Credit	Reclassified Line Item	Reclassified Amount
						<b>Statement of Changes in Net Position (Partial)</b>	
<b>Sources of Collections:</b>						<b>Non-Federal Nonexchange Revenue:</b>	
Taxes	1,267	R-26	1,267	R-26	108	Individual income tax and tax withholdings	1,030
Penalties and Fines on Behalf of States (Deposit Fund)	584	R-27	584	R-26	28	Corporation income taxes	108
Spectrum Auction Receipts	2,100	R-28	2,100	R-26	67	Unemployment taxes	28
Accrual Adjustment	68	R-29	68	R-26	79	Excise taxes	67
						Estate and gift taxes	79
						Customs duties	
Total Collections	4,019			R-27,29,32	96	Other taxes and receipts	96
				R-28,29	2,111	Miscellaneous earned revenue	2,111
						<b>Total Non-Federal Nonexchange Revenue</b>	<b>3,519</b>
<b>Disposition of Collections:</b>							
Transfer to Other Federal Entities	3,862	R-30	3,862			<b>Other Federal Financing Sources:</b>	
Taxes Transferred to General Fund	1,267	R-31	1,267			Transfers-in without reimbursement	
Distribution to States and Others	500	R-32	500	R-30,31,33	3,519	Transfers-out without reimbursement	3,519
Change in Untransferred Revenue	-1,610	R-33	(1,610)			Imputed financing source	
Total Disposition	4,019					<b>Total Other Federal Financing Sources</b>	<b>-3,519</b>

## Financial Report Notes

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 will be required based on disclosure standards (i.e. dedicated collections, commitments, and contingencies).

This appendix is arranged in the same general format as the GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist them in completing the Notes module. Agencies will be required to enter an explanation for any changes from the prior year's "Notes" data on the "Threshold" tab of the Notes module.

The FR notes are directly linked to the amounts that have been reclassified and not necessarily to the footnotes in the agencies audited financial statements. Thus agencies **are not required to crosswalk** from the audited financial statements footnotes to the FR notes in the Closing Package.

The "Other Notes Information" tab may have several sections for agencies to complete. A tab/section/line is inactive when it is not applicable to a footnote or to an agency. Each FR Note has four tabs:

- Tab 1 title "Line Items Notes" - The amount directly linked to a reclassified balance sheet line.
- Tab 2 title "Other Notes Info" - Numerical information related to the note.
- Tab 3 title "Text Data" - Textual information related to the note.
- Tab 4 title "Threshold" - Explanation for amounts greater than a defined amount.

### Note 1. Summary of Significant Accounting Policies

Provide the following information as it relates to Treasury securities:

#### "Other Notes Info" Tab -To be completed by Treasury:

##### Section A

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Treasury securities held by the public owned by the Federal Reserve Bank (FRB)	X	X
2. FRB earnings on Treasury securities	X	X

#### "Text Data" Tab

1. Describe any significant events that occurred after the agency audited financial statements were issued.
- 

### Note 2. Cash and Other Monetary Assets

#### "Line Item Notes" Tab

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Operating cash	X	X
2. Other cash	X	X
3. International monetary assets	X	X
4. Gold	X	X
5. Domestic monetary assets	X	X



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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Compensating balances included in other cash	X	X
2. Time deposit invested in nonmarketable Depository Compensation Securities	X	X
3. IMF Letter of Credit – available balance	X	X
4. Reserve Position in the IMF	X	X
5. SDR holdings – Exchange Stabilization Fund	X	X
6. SDR certificates outstanding with the FRB	X	X
7. Interest bearing liability to the IMF for SDR allocations	X	X
8. Market value of 1 fine troy ounce of gold	X	X
9. Gold certificates	X	X

**Section B**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of fine troy ounces of gold	X	X
2. Statutory price of 1 fine troy ounce of gold	X	X

**“Text Data” Tab**

1. Describe the nature of the amount in the line item “Other Cash”.
- 

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Accounts receivable, gross	X	X
2. Related interest 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

**“Text Data” Tab**

1. Describe the method(s) used to calculate the allowances.

**Note 4A. Direct Loans****Programs:**

Federal Direct Student Loans  
 Rural Utilities Service  
 Rural Housing Service  
 Federal Family Education Loans  
 Housing and Urban Development  
 Export-Import Bank Loans  
 U.S. Agency for International Development  
 Food for Progress Credits  
 Direct Loans for Spectrum auction Sales  
 Agricultural Credit Insurance Fund  
 Export Credit Guarantees  
 Disaster Loan programs

**“Line Item Notes” Tab****Loans Receivable:**

For each direct loans program listed above, enter the current and prior year amounts for the face value of loans outstanding, long-term cost of loans, and net loans receivable (including foreclosed property and interest and penalties). If your program is not listed, enter the name of the program and the same information requested in the first sentence.

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

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Loans disbursed	X	X
2. Subsidy expense	X	X

**Section B—Reconciliation Schedule for Subsidy Cost Allowance Balance (Direct Loans)**

	In millions of dollars	
	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Beginning balance of the subsidy cost allowance	X	X
2. Interest rate differential costs	X	X
3. Default costs (net of operations)	X	X
4. Fees and other collections	X	X
5. (Other subsidy costs	X	X
6. Total of the above subsidy expense components	X	X
7. Loan modifications	X	X
8. Fees received	X	X
9. Foreclosed property acquired	X	X
10. Loans written off	X	X
11. Subsidy allowance amortization	X	X
12. Other	X	X
13. Ending balance of the subsidy cost allowance before reestimates	X	X
14. Interest rate reestimate	X	X
15. Technical/default reestimate	X	X
16. Total of the above reestimate components	X	X
17. Ending balance of the subsidy cost allowance	X	X

**Section C**

Provide the subsidy rates for direct loans by program and component:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Interest differential	X%	X%
2. Defaults	X%	X%
3. Fees and other collections	X%	X%
4. Other	X%	X%
5. Total	X%	X%
6. Loan modification	X%	X%

**Section D**

Enter the amounts for the combined totals of all loan programs for the following items relating to Foreclosed Assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of properties in the foreclosure process	X	X
2. Number of properties held	X	X
3. Average holding period for properties held	X	X
4. Balances for property held Pre 1992	X	X
5. Balances for property held Post 1991	X	X

**“Text Data” Tab**

1. Modifications: Enter the program name and basis for recognizing a gain or loss.
2. Modifications: Enter the program name and nature of modifications.
3. Foreclosed Assets: Describe the restrictions on the use /disposal of foreclosed property.
4. Foreclosed Assets: Describe the valuation basis for foreclosed property.
5. Foreclosed Assets: Disclose any changes from prior year’s accounting method.
6. Provide analysis that explains the underlying causes for the fluctuations for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).
7. Provide explanation of events and changes in economic conditions, other risk factors, legislation, credit policies and subsidy estimation methodologies and assumptions for significant and measurable effect on subsidy rates, subsidy expenses and subsidy reestimates (SFFAS No. 18, par. 11).
8. Provide the changes in borrowers’ eligibility, the levels of fees or interest rates charges to borrowers, the maturity of loan terms, and the percentage of a private loan for changes in legislation or credit policies (SFFAS No. 18, par. 11).
9. Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).

**Note 4B. Loan Guarantees****Programs:**

Federal Direct Student Loans  
 Rural Utilities Service  
 Rural Housing Service  
 Federal Family Education Loans  
 Housing and Urban Development  
 Export-Import Bank Loans  
 U.S. Agency for International Development  
 Food for Progress Credits  
 Direct Loans for Spectrum auction Sales  
 Agricultural Credit Insurance Fund  
 Export Credit Guarantees  
 Disaster Loan programs

**“Line Item Notes” Tab**

For each guaranteed loans program listed above, enter the current and prior year amounts for the amount of the loan guarantee liability. If your program is not listed, enter the name of the program and the same information requested in the first sentence.

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

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Face value of loans outstanding	X	X
2. Amount guaranteed by the government	X	X
3. Loans disbursed	X	X

**Section B—Schedule for Reconciling Loan Guarantee Liability Balances**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Beginning balance of the loan guarantee liability	X	X
2. Interest supplement costs	X	X
3. Default costs (net of recoveries)	X	X
4. Fees and other collections	X	X
5. Other subsidy costs	X	X
6. Total of the above subsidy expense components	X	X
7. Loan guarantee modifications	X	X
8. Fees received	X	X
9. Interest supplements paid	X	X
10. Foreclosed property and loans acquired	X	X
11. Claim payments to lenders	X	X
12. Interest accumulation on the liability balance	X	X
13. Other	X	X
14. Ending balance of the loan guarantee before reestimates	X	X
15. Interest rate reestimate	X	X
16. Technical/default reestimate	X	X
17. Total of the above reestimate components	X	X

**Section C**

Provide the subsidy rates for loan guarantees by program and component:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Interest supplements	X%	X%
2. Defaults	X%	X%
3. Fees and other collections	X%	X%
4. Other	X%	X%
5. Total	X%	X%

**Section D**

Enter the amounts for the combined totals of all loan programs for the following items relating to Foreclosed Assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of properties in the foreclosure process	X	X
2. Number of properties held	X	X
3. Average holding period for properties held	X	X
4. Balances for property held Pre 1992	X	X
5. Balances for property held Post 1991	X	X

**“Text Data” Tab**

1. Describe the restrictions on the use /disposal of foreclosed property.
2. Describe the valuation basis for foreclosed property.
3. Disclose any changes from prior year’s accounting method for foreclosed assets.
4. Provide an analysis that explains the underlying causes for the significant fluctuations in subsidy rates.
5. Provide an explanation of events and changes in economic conditions, other risk factors, legislation, credit policies and subsidy estimation methodologies and assumptions for significant and measurable effect on subsidy rates, subsidy expenses and subsidy reestimates (SFFAS No. 18, par. 11).
6. Provide the changes in borrowers’ eligibility, the levels of fees or interest rates charges to borrowers, the maturity of loan terms, and the percentage of a private loan for changes in legislation or credit policies (SFFAS No. 18, par. 11).
7. Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).

**Note 5. Taxes Receivable:****“Line Item Notes” Tab**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Gross taxes receivable	X	X
2. Allowance for doubtful accounts	X	X

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Interest on uncollectible accounts (SFFAS No. 1, par. 55)	X	X

**“Text Data” Tab**

1. Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved (SFFAS No. 7, par. 5.1).
2. Provide and describe the method(s) used to calculate the allowance.

**Note 6. Inventories and Related Property:****“Line Item Notes” Tab**

Enter the yearend balances for the following categories of inventory:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Inventory purchased for sale	X	X
2. Inventory held in reserve for future sale to the public	X	X
3. Inventory 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

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Difference between stockpile material carrying amount and its estimated selling price	X	X
2. Difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price	X	X
3. Amount of inventory revalued by holding gains and losses	X	X
4. Seized property	X	X

**Section B**

Seized property: Change in dollar amount

Analysis of change in dollar value by type as it relates to seized property:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Balance at the beginning of the year	X	X
2. Seized during the year	X	X
3. Disposed of during the year	X	X

**Section C**

Seized property: Number of seized property

Analysis of change in items as it relates to seized property:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Balance at the beginning of the year	X	X
2. Seized during the year	X	X
3. Disposed of during the year	X	X

**Section D**

Forfeited property: Change in dollar value

Analysis of change in dollar value by type as it relates to forfeited property:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Balance at the beginning of the year	X	X
2. Seized during the year	X	X
3. Disposed of during the year	X	X

**Section E**

Forfeited property: Number of forfeited properties

Analysis of change in number by type as it relates to forfeited properties:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Balance at the beginning of the year	X	X
2. Seized during the year	X	X
3. Disposed of during the year	X	X

**Section F**

Goods held under price support and stabilization programs: Change in dollar value

Analysis of change in dollar value as it relates to goods held under price support and stabilization programs

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Beginning of year	X	X
2. Acquired during the year	X	X
3. Disposed of during the year	X	X

**Section G**

Goods held under price support and stabilization programs: Volume of goods

Analysis of change in volume of goods as it relates to goods held under price support and stabilization programs

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Beginning of year	X	X
2. Acquired during the year	X	X
3. Disposed of during the year	X	X

**Section H**

Goods held under price support and stabilization programs

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108 and 109):

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Estimate to be donated or transferred, received as a result of surrender of collateral related to nonrecourse loans outstanding	X	X
2. Goods received as a result of surrender of collateral related to nonrecourse loans outstanding	X	X
3. Dollar value of purchase commitments	X	X
4. Volume of purchase commitments	X	X
5. Contingent loss if it is at least reasonably possible	X	X

**Section I**

Enter the following information as it relates to forfeited property by type (SFFAS No. 3, par. 71 and 78):

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Estimates of value to be distributed to other Federal agencies or State and local governments	X	X

**“Text Data” Tab**

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

1. Method used to calculate allowance \_\_\_\_\_
2. Restrictions on inventory \_\_\_\_\_
3. Changes from prior year’s accounting method, if any \_\_\_\_\_
4. Basis for valuation \_\_\_\_\_
5. Decision criteria for categorizing inventory \_\_\_\_\_
6. Any changes in criteria for categorizing inventory \_\_\_\_\_

Enter the following information as it relates to seized property by type (SFFAS No. 3, par. 66):

- 7. What constitutes a seizure? \_\_\_\_\_
- 8. General description of seized property \_\_\_\_\_
- 9. Method of disposal \_\_\_\_\_
- 10. Liens or other claims against property \_\_\_\_\_

Enter the following information as it relates to goods held under price support and stabilization programs (SFFAS No. 3, par. 108 and 109):

- 11. Basis for valuing commodities including method and cost flow assumption \_\_\_\_\_
- 12. Changes from prior year’s accounting method, if any \_\_\_\_\_
- 13. Restrictions on the use, disposal or sale \_\_\_\_\_

Enter the following as it relates to forfeited property by type:

- 14. Method of disposition \_\_\_\_\_
- 15. Restrictions on use or distribution \_\_\_\_\_

**Note 7. Property, Plant, and Equipment:**

**“Line Item Notes” Tab**

Enter the cost as of the end of the each year for each category of property, plant, and equipment for line 1 – 11. On line 12, enter the amount of the total accumulated depreciation, depletion, and amortization at the end of each year.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Buildings, structures, and facilities	X	X
2. Furniture, fixtures, and equipment	X	X
3. Construction in progress	X	X
4. Land	X	X
5. Automated data processing software	X	X
6. Assets under capital lease	X	X
7. Leasehold improvements	X	X
8. Other property, plant, and equipment	X	X
9. Less: Accumulated depreciation, depletion, and amortization	X	X

**“Other Notes Info” Tab**

**Section A**

Enter the accumulated depreciation/amortization as of the end of the year for each category of property, plant, and equipment.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Buildings, structures, and facilities	X	X
2. Furniture, fixtures, and equipment	X	X
3. Automated data processing software	X	X
4. Assets under capital lease	X	X
5. Leasehold improvements	X	X
6. Other property, plant, and equipment	X	X

**Section B**

Enter the total depreciation expense for the current and prior year (SFFAS No. 6, par. 45, 94-98, 107-111, and 118).

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Depreciation expense	X	X



**Section C**

Enter the current and prior year estimated useful life and capitalization threshold for each category of fixed assets listed on the "Line Item Notes tab" (SFFAS No. 6, par. 45, 94-98, 107-111, and 118).

**"Text Data" Tab**

1. Enter the method of amortization and depreciation for each category/class of property, plant and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).
2. Explain any changes from prior year's capitalization threshold, if any for each class/class of property, plant and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).
3. Disclose any restrictions on the use or convertibility of general property, plant, and equipment, if any, for each class/class of property, plant and equipment (SFFAS No. 6, par 45, 94-98, 107-111, and 118).

**Note 8. Other Assets:****"Line Item Notes" Tab**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Advances and prepayments	X	X
2. Securities and investments	X	X
3. Other	X	X

**"Text Data" Tab**

1. Provide a description and related amounts for balances that exceed \$1 billion in the line titled "other" on the tab labeled "Line Item Notes."

**Note 9. Accounts Payable****"Line Item Notes" Tab**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
Accounts Payable end-of-year balance	X	X

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</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. Non-marketable securities	X	X
5. Unamortized premium on Treasury Securities	X	X
6. Unamortized discount on Treasury securities	X	X
7. Accrued interest payable on debt issued by Treasury	X	X
Agency securities:		
8. Securities at par	X	X
9. Unamortized premium on securities	X	X
10. Unamortized discount on securities	X	X
11. Accrued interest payable on agency securities	X	X

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

## Other Related Information

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Debt subject to statutory limit	X	X
2. Statutory debt limit	X	X
3. Unmatured marketable Treasury securities authorized to be redeemed – buybacks	X	X
4. Premium at which securities were redeemed	X	X
5. Net change of Federal debt securities held by the public and accrued interest as it relates to buybacks	X	X

**Section B**

## Average Interest Rate

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Marketable securities – Treasury bills	X	X
2. Marketable securities – Treasury notes	X	X
3. Marketable securities – Treasury bonds	X	X
4. Non-marketable securities	X	X

**Note 10B. Treasury securities held by Government trust funds, revolving funds, and special funds:****“Other Notes Info” Tab****Section A**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Investment in Federal debt securities – par	X	X
2. Unamortized discounts	X	X
3. Unamortized premiums	X	X

**Note 11. Federal Employee and Veteran Benefits Payable:****“Line Item Notes” Tab**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Pension	X	X
2. Post-retirement health benefits	X	X
3. Veteran’s compensation and burial benefits	X	X
4. Liability for other benefits	X	X

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

Pension liability – Complete for the amount entered for pension in the “Line Item Notes“ tab:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Actuarial accrued pension liability – beginning of period (SFFAS No. 5, par.71)	X	X
2. Adjustments to beginning balance	X	X
3. Plan amendment liability	X	X
4. Assumption change liability	X	X
5. Normal costs (SFFAS No. 5, par. 70)	X	X
6. Interest on liability	X	X
7. Prior (or past) service cost	X	X
8. Actuarial (gains)/losses	X	X
9. Total pension expense (SFFAS No. 5, par. 72)	X	X
10. Less benefits paid	X	X
11. Actuarial accrued pension liability – end of period	<u>X</u>	<u>X</u>

**Section B**

Significant assumptions used in determining pension liability and the related expense:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Rate of interest	X	X
2. Rate of inflation	X	X
3. Projected salary increases	X	X

**Section C**

Post-retirement health benefits – Complete for the amount entered for post-retirement health benefits in the “Line Item Notes“ tab (SFFAS No, 5, par. 83):

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Actuarial accrued post-retirement health benefits liability – beginning of period (SFFAS No. 5, par. 88)	X	X
2. Adjustments to beginning balance	X	X
3. Normal costs	X	X
4. Interest on liability	X	X
5. Actuarial (gains)/losses	X	X
6. Total post-retirement health benefits expense	X	X
7. Less claims paid	X	X
8. Actuarial accrued post-retirement health benefits liability – end of period	<u>X</u>	<u>X</u>

**Section D**

Significant assumptions used in determining post-retirement health benefits liability and the related expense (SFFAS No. 5, par 83):

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Rate of interest	X	X
2. Rate of health care cost inflation	X	X

**Section E**

Veterans' compensation and burial benefits - Complete for the amount entered for Veterans' compensation and burial benefits in the "Line Item Notes" tab.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Veterans	X	X
2. Survivors	X	X
3. Burial benefits	X	X
4. Total compensation and burial benefits payable	<u>X</u>	<u>X</u>

**Section F**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	X	X
2. Market value of pension of other retirement and benefits (ORB) investments and other market-based and marketable securities (SFFAS No. 5, par. 68)	X	X

**Section G**

Pension and health costs – To be entered by the Office of Personnel Management (OPM):

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Benefit program cost with the public	X	X
2. Benefit program revenue with the public	X	X
3. Benefit program revenue Federal	X	X

**Section H**

Full time employees (FTE) for each agency – To be entered by the Office of Personnel Management (OPM):

	<u>Fiscal 2004</u>
Department of Agriculture	X
Department of Commerce	X
Department of the Interior	X
Department of Justice	X
Department of Labor	X
Pension Benefits Guarantee Corporation	X
U.S. Postal Service	X
Department of State	X
Department of the Treasury	X
Department of Homeland Security	X
Office of Personnel Management	X
National Credit Union Administration	X
Federal Communications Commission	X
Social Security Administration	X
U.S. Nuclear Regulatory Commission	X
Department of Veteran Affairs	X
General Services Administration	X
National Science Foundation	X
Federal Deposit Insurance Corporation	X
Federal Emergency Management Agency	X
Railroad Retirement Board	X
Tennessee Valley Authority	X
Environmental Protection Agency	X
Department of Transportation	X
Agency for International Development	X

	<u>Fiscal 2004</u>
Small Business Administration	X
Department of Health and Human Services	X
Farm Credit Administration	X
National Aeronautics and Space Administration	X
Export-Import Bank of the United States	X
Department of Housing and Urban Development	X
Department of Energy	X
Department of Education	X
Department of Defense	X
Securities and Exchange Commission	X
Smithsonian Institution	X
All other agencies	X

**“Text Data” Tab**

1. Provide the following information as it relates to future policy benefits for Whole Life Insurance (SFFAS No. 5, par. 117 and 121), components of liability for future benefits, explanation of its projected use, and any other potential use.
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 assumptions used (SFFAS 5, par 67).
3. Provide the long-term projection (25 years) of the significant assumptions used in determining pension liability and the related expense.
4. Provide the long-term projection (25 years) of the significant assumptions used in determining the post-retirement health benefits liability and the related expense.

**Note 12. Environmental and Disposal Liabilities:**

**“Line Item Notes” Tab**

Enter the type and the current and prior year amounts for environmental and disposal liabilities.

**“Other Notes Info” Tab**

**Section A**

Enter this other related information for the total of the amounts in the “Line Item Notes” tab.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Amount of operating and capital expenditures used to remediate legacy waste	X	X
2. Unrecognized /unamortized portion of estimated total cleanup costs associated with general property, plant, and equipment (SFFAS No. 6, par. 109)	X	X
3. Estimated cleanup costs when general property, plant, and equipment is placed into service	X	X
4. Changes in total estimated cleanup costs due to changes in law and technology	X	X
5. Portion of the change in estimated costs due to changes in law and technology that is related to prior periods	X	X

**“Text Data” Tab**

1. Describe the method(s) for assigning estimated cleanup cost to operating periods (SFFAS No. 6, par. 103). \_\_\_\_\_
2. Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations (SFFAS No. 6, par. 111). \_\_\_\_\_
3. List the applicable laws and regulations covering cleanup requirements. \_\_\_\_\_
4. Provide a description of the type of environmental and disposal liabilities identified. \_\_\_\_\_

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

Enter the current and prior year amounts for each program under your responsibility. If the program you are responsible for is not identified, then use line 9.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Federal Old-Age and Survivors Insurance	X	X
2. Federal Hospital Insurance (Medicare Part A)	X	X
3. Grants to States for Medicaid	X	X
4. Federal Supplementary Medical Insurance (Medicare Part B)	X	X
5. Federal Disability Insurance	X	X
6. Supplemental security income	X	X
7. Railroad retirement	X	X
8. Unemployment insurance	X	X
9. (Agency enter description)	X	X

**Note 14. Other Liabilities:****“Line Item Notes” Tab**

Enter the current and prior year data on the appropriate row. There are 5 lines (13 – 18) available for items not listed.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Insurance programs	X	X
2. Deferred revenue	X	X
3. Accrued wages and benefits	X	X
4. Gold certificates	X	X
5. Other debt	X	X
6. Exchange Stabilization Fund	X	X
7. Deposited funds and undeposited collections	X	X
8. Advances from foreign government	X	X
9. Contractual services	X	X
10. Energy Employees Occupational Illness Compensation Act	X	X
11. Advances from others	X	X
12. Capital lease liability	X	X
13. (Agency enter description)	X	X

**“Text Data” Tab**

1. Provide a description and related amounts for balances that exceed \$2 billion on lines 13 – 18, and for the line items where amounts were entered.

**Note 15. Collections and Refunds of Federal Revenue:**

**“Other Notes Info” Tab**

**Section A**

To be reported by the Department of Treasury, Department of Homeland Security, and Department of Labor:

Collections of Federal Revenue – Report the Federal revenues collected during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the table below:

(In billions of dollars)	Federal Revenue Collections	Tax Year To Which Collections Relate			
		2004	2003	2002	Prior Years
Individual income and tax withholdings .....					
Corporation income taxes .....					
Estate and gift taxes .....					
Excise taxes					
Customs duties .....					
Unemployment taxes					
Railroad retirement taxes .....					
Federal Reserve earnings .....					
Fines, penalties, interest, and other taxes					
Less: Amounts collected for non-Federal entities					
Total .....					

**Section B**

To be reported by the Department of the Treasury, Department of Homeland Security, and the Department of Labor:

Federal Tax Refunds Disbursed – Report the Federal tax refunds during the year. Identify this amount as it relates to the current year, the prior 3 years separately, and all other prior years combined for the categories in the table below:

(In billions of dollars)	Refunds Disbursed	Tax Year To Which Refunds Relate			
		2003	2002	2001	Prior Years
Individual income and tax withholdings .....					
Corporation income taxes .....					
Estate and gift taxes					
Excise taxes .....					
Customs duties .....					
Unemployment taxes					
Total .....					

**Section C**

To be reported by the Department of the Treasury:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Tax gap estimate	X	X
2. Portion due from identified non-compliance assessments	X	X
3. Portion due from pre-assessment work in process	X	X

**“Text Data” Tab**

1. Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.
2. Specifically define the amounts reported in Section C as “Tax Gap Estimate” (e.g., whether the tax gap includes or excludes estimates of taxes due on illegally earned revenue).
3. Provide an explanation of the limited liability of the estimates.

**Note 16. Prior-period Adjustments:****“Other Notes Info” Tab****Section A**

Enter the prior period adjustment amount that adjusted the current year beginning net position and was a result of a change in accounting principles and correction of errors not restated.

Amounts that adjusted current year beginning net position.

1. Change in accounting principles
2. Correction of errors in prior period not restated

**“Text Data” Tab**

1. Describe the adjustments to beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.
2. List the line items that were restated and the amount they were restated by, for all corrections of errors restated.
3. Describe the corrections of errors that were restated.

**Note 17. Contingencies:**

Contingencies are uncertain losses that do not meet the requirement for liability recognition on the Balance Sheet. If the contingency is reasonable possible, then disclose the possible liability and the nature of the case. If the contingency is probable with a range of amounts, then the minimum amount in the range should be recognized and the range should be disclosed along with the nature of the case. Amounts disclosed for litigation, claims, and assessments must be consistent with the agency’s legal representation letter. If amounts do meet liability recognition, report them in the related liability account.

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Insurance contingencies	X	X
2. Civil litigation, claims, and assessments	X	X
3. Environmental litigation, claims, and assessments	X	X

**Section B**

Enter the type and amount of insurance in force.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Agencies enter description	X	X



**Section C**

Enter the description and the amount for the other contingencies.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Agencies enter description	X	X

**“Text Data” Tab**

1. Provide the range of loss for probable liabilities (FASAB SFFAS #5, Par. 39).
2. Provide the range of loss for reasonably possible contingencies (FASAB SFFAS #5, Pars. 40 & 41).
3. Describe the nature of the contingency.
4. Provide a statement if estimate of loss cannot be made.
5. Describe the risk insurance programs that you have in force.

**Note 18. Commitments**

1. 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.
2. Report the amount/estimate of possible liability or range of possible liability of commitments and contingencies for the following categories:

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

## Capital Leases

Enter the current and prior year amounts for capital leases and accumulated depreciation/amortization, by major asset category:

	<u>Fiscal 2004</u>		<u>Fiscal 2003</u>	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Assets under capitalized lease (agency enter description)	X	X	X	X
2. Accumulated depreciation/amortization	X	X	X	X
3. Net assets under capital leases	X	X	X	X

**Section B**

## Capital Leases

Enter the current and prior year amounts, for capital leases, imputed interest, and executory costs including any profit:

	<u>Fiscal 2004</u>		<u>Fiscal 2003</u>	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Future minimum lease programs	X	X	X	X
2. Imputed interest	X	X	X	X
3. Executory costs including any profit	X	X	X	X
4. Total capital lease liability	X	X	X	X

**Section C**

## Commitments: Operating Leases and Undelivered Orders

	<u>Fiscal 2004</u>		<u>Fiscal 2003</u>	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. Operating leases	X	X	X	X
2. Undelivered orders	X	X	X	X

**Section D**

Other Commitments

Enter the type and amounts for other commitments not reported anywhere on this note already.

	Fiscal 2004		Fiscal 2003	
	<u>Federal</u>	<u>Non-Federal</u>	<u>Federal</u>	<u>Non-Federal</u>
1. (Agency enter description)	X	X	X	X

**Section E**

Provide the following information in accordance with SFFAS No. 5, par. 106 and 114:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Current amount and periodic changes of "risk assumed" (i.e., the present value of unpaid expected losses net of associated premiums based on risk inherent in the insurance or guarantee coverage) arising from insurance and guarantee programs.	X	X

**"Text Data" Tab**

1. Provide the indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions.
2. Provide a statement if the estimate of possible liability cannot be made.
3. Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses, and restrictions imposed by lease agreement.

**Note 19 Dedicated Collections:**

**"Other Notes Info" Tab**

For the following funds, enter the information found in Sections A through F:

**Trust 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 Part B)
8. DoD Medicare-Eligible Retiree Health Care Fund (MERHCF)
9. Highway Trust Fund
10. Railroad Retirement
11. Airport and Airway
12. Hazardous Substance Superfund
13. Black Lung Disability
14. (all other trust funds not separately identified above; agency enter description).

**Section A**

Enter the fiscal 2003 amounts for the following items by the trust fund names identified in the list above:

	<u>Fiscal 2003</u>
1. Investment in Federal debt securities – net of premiums and discounts	X
2. Fund balance with Treasury	X
3. Other Federal assets	X
4. Non-Federal assets	X
5. Total assets	X

**Section B**

Enter the fiscal 2004 amounts for the following items by the trust fund names identified in the list above:

	<u>Fiscal 2004</u>
1. Investment in Federal debt securities – net of premiums and discounts	X
2. Fund balance with Treasury	X
3. Other Federal assets	X
4. Non-Federal assets	X
5. Total assets	X

**Section C**

Enter the fiscal 2003 amounts for the following items by the trust fund names identified in the list above:

	<u>Fiscal 2003</u>
1. Liability due and payable to beneficiaries	X
2. Other liabilities	X
3. Total liabilities	X

**Section D**

Enter the fiscal 2004 amounts for the following items by the trust fund names identified in the list above:

	<u>Fiscal 2004</u>
1. Liability due and payable to beneficiaries	X
2. Other liabilities	X
3. Total liabilities	X

**Section E**

Enter the fiscal 2003 amounts for the following items by the trust fund names identified in the list above:

	<u>Fiscal 2003</u>
1. Beginning balance net position	X
2. Exchange revenue – Federal	X
3. Exchange revenue – with the public	X
4. Nonexchange revenue – Federal	X
5. Nonexchange revenue – with the public	X
6. Other financing sources	X
7. Other changes in fund balance	X
8. Program expenses	X
9. Other expenses	X
10. Ending net position	X

**Section F**

Enter the fiscal 2004 amounts for the following items by the trust fund names identified in the list above:

	<u>Fiscal 2004</u>
1. Beginning balance net position	X
2. Exchange revenue – Federal	X
3. Exchange revenue – with the public	X
4. Nonexchange revenue – Federal	X
5. Nonexchange revenue – with the public	X
6. Other financing sources	X
7. Other changes in fund balance	X
8. Program expenses	X
9. Other expenses	X
10. Ending net position	X

**Section G**

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Revenues	X	X
2. Other financing sources	X	X
3. Costs	X	X

**“Text Data” Tab**

1. State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.

**Note 20. Indian Trust Funds:**

**“Other Notes Info” Tab**

**Section A**

To be reported by the Department of the Interior:

Report the receipts, disbursements, and trust fund balances as of the end of the fiscal year for the Indian Tribes and Other Special Trust Fund the Individual Indian Monies Trust Fund.

<b>U.S. Government as Trustee for Indian Trust Funds                      Held for Indian Tribes and Other Special Trust Funds                      Statement of Changes in Trust Fund Balances</b>		
(In millions of dollars)	<b>2004</b>	<b>2003</b>
Receipts.....	_____	_____
Disbursements.....	_____	_____
Receipts in excess of disbursements .....	_____	_____
Trust fund balances, beginning of year .....	_____	_____
Trust fund balances, end of year .....	=====	=====

**Section B**

To be reported by the Department of the Interior:

Report the receipts, disbursements, and trust fund balances as of the end of the fiscal year for the Indian Tribes and Other Special Trust Fund the Individual Indian Monies Trust Fund.

<b>U.S. Government as Trustee for Indian Trust Funds Held for Individual Indian Monies Trust Funds Statement of Changes in Trust Fund Balances</b>		
<b>(In millions of dollars)</b>	<b>2004</b>	<b>2003</b>
Receipts.....	_____	_____
Disbursements.....	_____	_____
Receipts in excess of disbursements .....	_____	_____
Trust fund balances, beginning of year .....	_____	_____
Trust fund balances, end of year .....	=====	=====

### Other Data

Other Data includes stewardship information, supplemental information, and all other disclosures required for the FR except for the FR notes. In the past, much of the information in Other Data was collected offline, however, in the GFRS information in Other Data will be collected in a similar manner to the FR notes. The information in Other Data does not tie directly to any financial statement amounts. The disclosures required for the FR are based on FASAB standards (referenced in this document whenever possible).

This appendix is arranged in the same general format as the GFRS. Data has been marked to agree with the GFRS tab that agencies will use to access information to assist in completing the Other Data module. Agencies will be required to enter an explanation for any changes from prior year "Other Data" information on the "Threshold" tab of the Other Data module. 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 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.

#### 1. Net Cost Statement:

##### "Other Data Info" Tab

###### Section A

Provide the following values for goods and services provided to the public: (SFFAS No. 7, par. 46-47)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Full amount of any expected loss when goods or services are made or provided to order	X	X

##### "Other Text Data" Tab

###### Section A

Provide the following information for goods and services provided to the public: (SFFAS No. 7, par. 46-47)

1. Any pricing policy that differs from full cost or market pricing
2. Possible effect on demand and revenue if prices were raised to reflect market or full cost
3. Prices set by law or executive order not based on full cost or market and possible effect

#### 2. Statement of Operations and Changes in Net Position:

##### "Other Data Info" Tab

###### Section A

Nonexchange Revenue –

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Provide the specific potential accruals that are not made as a result of using the modified cash basis of accounting: (SFFAS No. 7, par. 64-65)	X	X

##### "Other Text Data" Tab

###### Section B

Describe the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par. 64)

**3. Capitalized Assets:****“Other Data Info” Tab****Section A**

Provide the following information as it relates to capitalize assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Capitalized assets purchased from the public	X	X
2. Capitalized assets purchased from Federal agencies	X	X

**Section B**

Provide capitalized asset amounts from Federal agencies amounts by the following trading partner categories:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. General Service Administration	X	X
2. Department of Education	X	X
3. Department of Defense	X	X
4. Department of Interior	X	X
5. Department of Justice	X	X
6. All other departments	X	X

**4. Taxes****“Other Data Info” Tab****Section A**

Provide the following amounts as it relates to taxes: (SFFAS, No. 7, par. 67-69)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Estimated realizable value of compliance assessments as of the end of the period	X	X
2. Estimated realizable value of pre-assessment work-in-progress	X	X
3. Changes in 1 and 2 above	X	X
4. Other claims for refunds not yet accrued but likely to be paid	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	X	X

**“Other Text Data” Tab****Section A**

Provide the following information as it relates to taxes: (SFFAS, No. 7, par. 67-69)

1. Explicit definitions of estimated amounts of the size of the tax gap
2. Appropriate explanations of the limited reliability of the estimates of the size of the tax gap
3. Cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers
4. Estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue)
5. Explanations of the limited reliability of the tax gap estimates

## 5. Stewardship Information

### “Other Data Info” Tab

#### Section A

Stewardship Land — List the categories for stewardship land. For each category of stewardship land, provide number of units for the following: (SFFAS No. 8, par. 81)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of physical units acquired during the year	X	X
2. Number of physical units withdrawn during the year	X	X
3. Number of physical units at the end of the year	X	X

#### Section B

List the categories for stewardship land. For each category of stewardship land, provide cost acquired: (SFFAS No. 8, par. 81)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Cost of stewardship land acquired	X	X

### “Other Text Data” Tab

#### Section A

Provide the following information for each category of stewardship land:

1. Method of acquisition
2. Method of withdrawal
3. Predominate use of stewardship land
4. Condition of stewardship land
5. A discussion of the major issues if condition or deferred maintenance is reported.

## 6. Heritage Assets

### “Other Data Info” Tab

#### Section A

For each type of heritage assets, provide the following information:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
Collection-type heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X
Natural heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X
Cultural heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X



**Section B**

For each type of heritage assets, provide the cost of the assets acquired:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Collection type	X	X
2. Natural	X	X
3. Cultural heritage	X	X

**Section C**

Collection-Type — Provide the following information for collection-type heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of objects for public exhibition at the Smithsonian	X	X
2. Number of items at the Library of Congress	X	X
3. Cubic feet of records at the National Archives	X	X

**Section D**

Natural — Provide the following information for natural heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Acres of wilderness areas managed by the Department of the Interior (DOI)	X	X
2. Acres of wilderness areas in the United States	X	X
3. Miles of scenic rivers managed by DOI	X	X
4. Miles of scenic rivers in the United States	X	X
5. Number of natural landmarks managed by the National Park Service	X	X
6. Number of natural landmarks managed by the Bureau of Land Management	X	X
7. Number of natural landmarks managed by Fish and Wildlife Service	X	X
8. Number of national forests managed by the U.S. Forest Service	X	X
9. Number of national grasslands managed by the U.S. Forest Service	X	X
10. Acres of public land with national grasslands	X	X

**Section E**

Cultural — Provide the following information for cultural heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Historic sites and structures encompassed by U.S. Forest Service land	X	X
2. American military cemeteries on foreign soil managed by the American Battle Monuments Commission	X	X
3. Stand alone memorials managed by the American Battle Monuments Commission	X	X
4. Archeological sites managed by the National Park Service	X	X
5. Archeological sites managed by the other bureaus in DOI	X	X

**“Other Text Data” Tab**

Provide the following information as it relates to each type of heritage assets: (SFFAS No. 8, par. 50)

**Section C**

Collection-Type — Provide the following information for collection-type heritage assets:

1. Description of methods of acquisition of collection-type assets
2. Description of methods of withdrawal of collection-type assets
3. Condition of collection-type assets

**Section D**

Natural — Provide the following information for natural heritage assets:

1. Description of methods of acquisition of natural heritage assets
2. Description of methods of withdrawal of natural heritage assets
3. Condition of natural heritage assets

**Section E**

Cultural — Provide the following information for cultural heritage assets:

1. Description of methods of acquisition of cultural heritage assets
2. Description of methods of withdrawal of cultural heritage assets
3. Condition of cultural heritage assets

**7. Stewardship Responsibilities, United States Government Statement of Social Insurance:** (SFFAS No. 17, par. 32 (3))**“Other Data Info” Tab****Section A**

Report the present value of long-range actuarial projections for the Federal Old-Age, Survivors and Disability Insurance program (Social Security).

*Contributions and Earmarked Taxes from:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</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 year)	X	X	X	X	X
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

*Expenditures for Scheduled Future Benefits for:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</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 year)	X	X	X	X	X
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
5. Present value of future expenditures less future revenue	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

**Section B**

Report the present value of long-range actuarial projections for the Federal Hospital Insurance (Medicare Part A).

*Contributions and Earmarked Taxes from:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</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	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

*Expenditures for Scheduled Future Benefits for:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</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	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
5. Present value of future expenditures less future revenue	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

**Section C**

Report the present value of long-range actuarial projections for the Federal Supplementary Medical Insurance (Medicare Part B).

*Premiums:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</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	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

*Expenditures for Scheduled Future Benefits for:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</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	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
4. All current and future participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
5. Present value of future expenditures less future revenue	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

**Section D**

Report the present value of long-range actuarial projections for Railroad Retirement program.

*Estimated Future Income (Excluding Interest and Financial Interchange Income) received from or on behalf of:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</u>
1. Current participants who have attained retirement age	X	X	X	X	X
2. Current participants not yet having attained retirement age	X	X	X	X	X
3. Those expected to be participants	X	X	X	X	X
4. All participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

*Estimated future expenditures:*

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</u>
1. Current participants who have attained retirement age	X	X	X	X	X
2. Current participants not yet having attained retirement age	X	X	X	X	X
3. Those expected to be participants	X	X	X	X	X
4. All participants	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>
5. Estimated future excess of income over expenditures	X	X	X	X	X
6. Railroad retirement program assets, stated at market (mostly investments)	X	X	X	X	X
7. Net estimated future excess of income over expenditures	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>

**Section E**

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

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</u>
Present value of future expenditures less future revenue	X	X	X	X	X

**Section F**

Report the present value of long-range actuarial projections for Unemployment Insurance.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</u>
Present value of future expenditures less future revenue	X	X	X	X	X

**“Other Text Data” Tab**

**Section G**

Indicate the projection period and the valuation date for the present value of long-range actuarial projections (SFFAS No. 17, par. 32 (3))

	<u>Projection Period</u>	<u>Valuation Date</u>
1. Federal Old-Age, Survivors and Disability Insurance (Social Security)	X	X
2. Federal Hospital Insurance (Medicare Part A)	X	X
3. Federal Supplementary Medical Insurance (Medicare Part B)	X	X
4. Railroad Retirement	X	X
5. Black Lung (Part C)	X	X
6. Unemployment Insurance	X	X

**Section H**

Provide the present value amount of 2004 transfers from the general fund of the Treasury to the Medicare Part B Trust Fund that is included in the Center for Medicare and Medicaid Services’ (CMS) 2004 Financial Report.

**Section I**

Indicate the trust fund balances at the beginning of the valuation period for the current year and each of the 4 preceding years: (SFFAS No. 17, par. 32 (3))

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>	<u>Fiscal 2002</u>	<u>Fiscal 2001</u>	<u>Fiscal 2000</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. Railroad Retirement	X	X	X	X	X
5. Black Lung (Part C)	X	X	X	X	X
6. Unemployment Insurance	X	X	X	X	X

**Section J**

**“Other Text Data” Tab**

Describe the statutory or other material changes affecting any of the following programs after the current fiscal year, including those enacted between the fiscal year end and the date of the report, along with the implications thereof. (SFFAS No. 17, par.24).

1. Federal Old-Age, Survivors and Disability Insurance (Social Security)
2. Federal Hospital Insurance (Medicare Part A)
3. Federal Supplementary Medical Insurance (Medicare Part B)
4. Railroad Retirement
5. Black Lung (Part C)
6. Unemployment Insurance

**Section K**

Provide the following information:

1. Percentage of covered earnings employers, employees and the self-employed pay to the OASDI program
2. Maximum annual amount payroll taxes are computed on wages and net earnings from self-employment
3. Percentage of earnings employers, employees and the self-employed workers pay to HI
4. Percentage of SMI program costs represented by transfers from the general fund of the Treasury
5. Percentage of SMI program costs financed by beneficiaries monthly premiums
6. Percentage of all Federal spending represented by Social Security and Medicare expenditures
7. Percentage of total Government receipts represented by total trust fund receipts
8. Percentage of total trust funds receipts represented by Social Security and Medicare Trust Funds receipts
9. Percentage of SMI program expenses represented by the Medicare SMI Trust Fund, Social Security Trust Funds (OASI and DI) and the Medicare HI Trust Fund
10. Indicate whether the transfer from the Treasury general fund to the SMI trust fund increased from last year
11. The text comparing the data in the annual revenues and expenditures for Medicare and Social Security Trust Funds and the Federal Budget, Fiscal Year 2004 Table

**8. Provide annual revenues and expenditures for Medicare and Social Security Trust Funds and the Federal Budget, Fiscal Year 2004.****“Other Data Info” Tab****Section A**

	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>	<u>Other Government</u>
<i>Trust Fund:</i>				
1. Revenues from public	X	X	X	
2. Payroll & benefit taxes	X	X	X	
3. Premiums, other	X	X	X	
Revenues/credits from other				
1. Government accounts	X	X	X	
2. Transfers	X	X	X	
3. Interest credits	X	X	X	
<i>Expenditures to Public:</i>				
Benefits & admin. Costs	X	X	X	
<i>Other Government:</i>				
	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>	<u>Other Government</u>
1. Revenues from public				X
2. Expenditures to public				X
3. General Government				X
4. Interest on debt held				X
<i>Expenditures/credits to trust fund</i>				
1. Accounts				X
2. Transfers				X
3. Interest credits				X
<i>Net results for Governmentwide (Budget) Perspective:</i>				
	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>	<u>Other Government</u>
Revenues from public less expenditures to public	X	X	X	X

*Net results for Trust Fund perspective:*

	<u>HI</u>	<u>SMI</u>	<u>OASDI</u>	<u>Other Government</u>
Revenues from public plus revenues/credits from other Government less expenditures to public	X	X	X	

**9. Social Security Tables and Charts (SFFAS No. 17, par. 31 and 32 (1) and (2))**

**“Other Text Data” Tab**

**Section A**

Provide the following information:

1. The year, the OASDI trust fund reserves and reserve spending authority are projected to be exhausted
2. The percentage of scheduled OASDI benefits present tax rates would be sufficient to pay after trust fund exhaustion
3. The percentage of scheduled OASDI benefits present tax rates would be sufficient to pay in 2078

**“Other Data Info” Tab**

**Section B**

Report the following Social Security demographic assumptions for the years 2004, 2005, 2010, 2020, and 2030+ (SFFAS No 17, par. 25)

	<u>2004</u>	<u>2005</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Total fertility rate	X	X	X	X	X
2. Age – sex adjusted death rate	X	X	X	X	X
3. Life expectancy at birth - male	X	X	X	X	X
4. Life expectancy at birth - female	X	X	X	X	X
5. Net immigration (persons)	X	X	X	X	X

**Section C**

Report the following Social Security economic assumptions for the years 2004, 2005, 2010, 2020, and 2030+ (SFFAS No 17, par. 25)

	<u>2004</u>	<u>2005</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Productivity, total economy (percent change)	X	X	X	X	X
2. Real wage differential (percent)	X	X	X	X	X
3. CPI (percent change)	X	X	X	X	X
4. Average annual interest rate (percent)	X	X	X	X	X

**Section D**

Report the number of OASDI beneficiaries for every 100 covered workers for the years 2004 – 2078.

**Section E**

Report in nominal dollars the actuarial estimates of combined OASDI annual income (excluding interest) and expenditures for the years 2004 - 2078.

**Section F**

Report the estimated OASDI annual income (excluding interest) and expenditures as a percentage of taxable payroll for the years 2004-2078.

**Section G**

Report the estimated OASDI annual income (excluding interest) and expenditures as a percentage of Gross Domestic Product (GDP) for the years 2004-2078.

**Section H**

Present Values of Estimated OASDI Expenditures in Excess of Income Under Various Assumptions, 2004 – 2078 – Show the effect of changing various assumptions on the present value of estimated OASDI 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. Average annual reduction in death rates: Amount	X	X	X
2. Average annual reduction in death rates: Assumption used	X	X	X
3. Total fertility rate: Amount	X	X	X
4. Total fertility rate: Assumption used	X	X	X
5. Real wage differential: Amount	X	X	X
6. Real wage differential: Assumption used	X	X	X
7. CPI change: Amount	X	X	X
8. CPI change: Assumption used	X	X	X
9. Net immigration: Amount	X	X	X
10. Net immigration: Assumption used	X	X	X
11. Real interest rate: Amount	X	X	X
12. Real interest rate: Assumption used	X	X	X

**Section I**

Report the present values of revenue and expenditure components of 75-year open group obligations OASDI as of January 1, 2004.

1. Revenues from the Public – Taxes	X
2. Total expenditures	X
3. Trust fund in 1/1/2004	X

**Section J**

Report the present values of OASDI expenditures less tax revenue through the infinite horizon (Present values as of January 1, 2004)

1. Present value of future expenditures less future taxes (net obligations) over the infinite horizon	X
2. Net obligations for past and current participants	X
3. Net obligations for future participants	X
4. Current trust fund	<u>X</u>
5. Net obligations for the infinite future less current trust fund	<u>X</u>

**10. Medicare Tables and Charts (SFFAS No. 17, par. 31 and 32 (1) and (2))****“Other Text Data” Tab****Section A**

Provide the following information:

1. Describe the significant effect the new Medicare Legislation has on future Medicare finances
2. The year the Medicare Part A Trust Fund will become exhausted
3. The percentage of scheduled Medicare Part A benefits the present tax rates would be sufficient to pay after the trust fund becomes exhausted
4. The percentage of scheduled Medicare Part A benefits the present tax rates would be sufficient to pay in 2078
5. The amount of the 2003 Medicare part B expenditures



**“Other Data Info” Tab****Section B**

Report the following Medicare demographic assumptions for the years 2004, 2005, 2010, 2020, and 2030+ (SFFAS No 17, par. 25)

	<u>2004</u>	<u>2005</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Total fertility rate	X	X	X	X	X
2. Age – sex adjusted death rate	X	X	X	X	X
3. Life expectancy at birth - male	X	X	X	X	X
4. Life expectancy at birth - female	X	X	X	X	X
5. Net immigration (persons)	X	X	X	X	X

**Section C**

Report the following Medicare economic assumptions for the years 2004, 2005, 2010, 2020, and 2030+ (SFFAS No 17, par. 25)

	<u>2004</u>	<u>2005</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Productivity, total economy (percent change)	X	X	X	X	X
2. Real wage differential (percent)	X	X	X	X	X
3. CPI (percent change)	X	X	X	X	X
4. Average annual interest rate (percent)	X	X	X	X	X

**Section D**

Report Total Medicare (HI and SMI) Expenditures and Noninterest Income as a Percent of GDP for the years 2004 – 2078. (SFFAS No. 17 par. 31 and 32 (1))

**Section E**

Report the number of HI beneficiaries for every 100 covered workers for the years 2004 – 2078.

**Section F**

Report in nominal dollars the actuarial estimates of Medicare Part A (HI ) annual Income (Excluding Interest) and Expenditures for the years 2004-2078.

**Section G**

Report the estimated Medicare Part A (HI ) annual Income (Excluding Interest) and Expenditures as a percentage of taxable payroll for the years 2004-2078.

**Section H**

Report the estimated Medicare Part A (HI ) annual Income (Excluding Interest) and Expenditures as a percentage of GDP for the years 2004-2078.

**Section I**

Report in nominal dollars the actuarial estimates of Medicare Part B (SMI ) Premium Income and Expenditures for the years 2004-2078.

**Section J**

Report Medicare Part B (SMI ) Premium Income and Expenditures as a percentage of GDP for the years 2004-2078.

**Section K**

Report present values of estimated Medicare Part A expenditures in excess of income under various assumptions for the years 2004 – 2078. Show the effects of changing various assumptions on the present value of estimated HI 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. Average annual growth in health costs	X	X	X
2. Annual reduction in death rates: Amount	X	X	X
3. Annual reduction in death rates: assumption used	X	X	X
4. Total fertility rate: Amount	X	X	X
5. Total fertility rate: Assumption used	X	X	X
6. Real wage differential: Amount	X	X	X
7. Real wage differential: Assumption used	X	X	X
8. CPI change: Amount	X	X	X
9. CPI change: Assumption used	X	X	X
10. Net immigration: Amount	X	X	X
11. Net immigration: Assumption used	X	X	X
12. Real interest rate: Amount	X	X	X
13. Real interest rate: Assumption used	X	X	X

**Section L**

Provide present values of estimated Medicare Part B future expenditures less premium income under various assumptions for the years 2004 – 2078. Show the effects of changing various assumptions on the present value of estimated SMI expenditures in excess of income. Indicate the values of the assumptions under each of the scenarios.

	<u>Low Cost</u>	<u>Intermediate</u>	<u>High Cost</u>
1. Average annual growth in health costs	X	X	X
2. Annual reduction in death rates: Amount	X	X	X
3. Annual reduction in death rates: assumption used	X	X	X
4. Total fertility rate: Amount	X	X	X
5. Total fertility rate: Assumption used	X	X	X
6. Real wage differential: Amount	X	X	X
7. Real wage differential: Assumption used	X	X	X
8. CPI change: Amount	X	X	X
9. CPI change: Assumption used	X	X	X
10. Net immigration: Amount	X	X	X
11. Net immigration: Assumption used	X	X	X
12. Real interest rate: Amount	X	X	X
13. Real interest rate: Assumption used	X	X	X

**Section M**

Report the present values of revenue and expenditure components of 75-year open group obligations HI and SMI as of January 1, 2004.

	<u>HI</u>	<u>SMI</u>
1. Revenues from the Public – Taxes	X	X
2. Revenues from the Public – Premiums	X	X
3. Revenues from other Government transfers	X	X
4. Total expenditures	X	X
5. Trust fund in 1/1/2004	X	X

**Section N**

Report the present values of Medicare (HI and SMI) expenditures less tax revenue through the infinite horizon (Present values as of January 1, 2004)

	<u>HI</u>	<u>SMI</u>
1. Present value of future expenditures less future taxes (net obligations) over the infinite horizon	X	X
2. Net obligations for past and current participants	X	X
3. Net obligations for future participants	X	X
4. Current trust fund	<u>X</u>	<u>X</u>
5. Net obligations for the infinite future less current trust fund	<u>X</u>	<u>X</u>

**11. Railroad Retirement Tables and Charts (SFFAS No. 17, par. 31 and 32 (1) and (2))**

**“Other Data Info” Tab**

**Section A**

Report annual revenues and expenditures for Railroad Retirement program and the Federal Budget, Fiscal Year 2004 (SFFAS No. 17, par.31).

***Trust Fund:***

- 1. Revenues from public X
- 2. Payroll & benefit taxes X
- 3. Premiums, other X

Revenues/credits from other

- 1. Government accounts X
- 2. Transfers X
- 3. Interest credits X

***Expenditures to Public:***

- Benefits & admin. Costs X

***Other Government***

- 1. Revenues from public X
- 2. Expenditures to public X
- 3. General Government X
- 4. Interest on debt held X

Expenditures/credits to trust fund

- 1. Accounts X
- 2. Transfers X
- 3. Interest credits X

***Net results for Governmentwide (Budget) Perspective:***

- Revenues from public less expenditures to public X

***Net results for Trust Fund Perspective:***

- Revenues from public plus revenues/credits from other Government less expenditures to public X

**Section B**

Report the following Railroad Retirement program demographic assumptions for the years 2004, 2005, 2010, 2020, and 2030+ (SFFAS No. 17, Par. 25).

	<u>2004</u>	<u>2005</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Mortality rates					
2. Retirement rates					
3. Withdrawal rates					
4. Probability of a retired employee having an eligible spouse					
5. Service months and salary scales					
6. Family composition					

**Section C**

Report the following Railroad Retirement program economic assumptions for the years 2004, 2005, 2010, 2020, and 2030+ (SFFAS No. 17, par. 25):

	<u>2004</u>	<u>2005</u>	<u>2010</u>	<u>2020</u>	<u>2030+</u>
1. Employment (Assumption I)					
2. Employment (Assumption II)					
3. Employment (Assumption III)					
4. Earnings					
5. Cost of living					
6. Interest rate					

**Section D**

Report the average number of Railroad Retirement program annuitants per full-time employee for employment assumptions I, II and III in the years 2004 – 2078.

**Section E**

Report in nominal dollars the actuarial estimates of railroad retirement income (excluding interest and financial interchange income) and expenditures for the years 2004-2078.

**Section F**

Report the estimated Railroad Retirement income (excluding interest and financial interchange income) and expenditures as a percentage of taxable payroll for the years 2004-2078.

**Section G**

Report the estimated Railroad Retirement income (excluding interest and financial interchange income) and expenditures as a percentage of GDP for the years 2004-2078.

**Section H**

Railroad Retirement Sensitivity Analysis Tables

Report the Excess of Assets and Present Value of Income (excluding interest and financial interchange income) over Present Value of Expenditures for Three Employment Assumptions, 2004-2078 (SFFAS No. 17, par. 32 (4)):

1. Employment Assumption	<u>I</u>	<u>II</u>	<u>III</u>
2. Present Value	X	X	X
3. Average Tier 2 tax rate	X	X	X

**Section I**

Report the Excess of Assets and Present Value of Income (excluding interest and financial interchange income) over Present Value of Expenditures for Three Interest Rate Assumptions, 2004-2078 (SFFAS No. 17, par. 32 (4)):

1. Interest Rate Assumption	X
2. Present Value	X
3. Average Tier 2 Tax Rate	X

**Section J**

Report the present values of Railroad Retirement revenue and expenditure components of 75-year open group obligations as of January 1, 2004.

- |   |   |
|---|---|
| 1. Revenues from the Public – Taxes         | X |
| 2. Revenues from the Public – Premiums      | X |
| 3. Revenues from other Government transfers | X |
| 4. Total expenditures                       | X |
| 5. Trust fund in 1/1/2004                   | X |

**Section K**

Report the present values of Railroad Retirement expenditures less tax revenue through the infinite horizon as of January 1, 2004

- |   |          |
|---|----------|
| 1. Present value of future expenditures less future taxes (net obligations) over the infinite horizon | X        |
| 2. Net obligations for past and current participants  | X        |
| 3. Net obligations for future participants  | X        |
| 4. Current trust fund   | <u>X</u> |
| 5. Net obligations for the infinite future less current trust fund                                    | <u>X</u> |

**12. Black Lung (Part C)**

**“Other Data Info” Tab**

**Section A**

- Report the estimated Black Lung total cash outflow, inflow, and outflow before interest for the years.2004-2041

<u>Years</u>	<u>Benefit Payments</u>	<u>Total Cash Inflow</u>	<u>Total Cash Outflow (including Interest)</u>
2005	X	X	X
.			
.			
2041	X	X	X

- Report 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 37 years.

Collections	X
Payments	X

**Section B**

Black Lung Sensitivity Analysis Table

Report present values of estimated Black Lung program expenditures in excess of income under various assumptions for the years 2004 – 2078. Show the effects of changing various assumptions on the present value of estimated Black Lung 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. Average annual growth in health costs: Amount	X	X	X
2. Average annual growth in health costs: Assumption used	X	X	X
3. Life expectancy: Amount	X	X	X
4. Life expectancy: Assumption used	X	X	X
5. Coal production estimates: Amount	X	X	X
6. Coal production estimates: Assumption used	X	X	X
7. Number of beneficiaries: Amount	X	X	X
8. Number of beneficiaries: Assumption used	X	X	X
9. Tax rate: Amount	X	X	X
10. Tax rate: Assumption used	X	X	X
11. Interest rate on repayable advances from Treasury: Amount	X	X	X
12. Interest rate on repayable advances from Treasury: Assumption used	X	X	X

**13. Unemployment Insurance**

**“Other Data Info” Tab**

**Section A**

Report the estimated Unemployment Trust Fund contributions and expenditures for the period 2005-2014 under the expected economic conditions.

1. Contributions to September 30, 2014	X
2. Expenditures to September 30, 2014	X
3. Contributions in Excess of Expenditures	X

**Section B**

Report the projected cash inflows and outflows for the period 2005-2014 under the expected economic conditions.

<u>Years</u>	<u>Contributions</u>	<u>Expenditures</u>
2005	X	X
.		
.		
2014	X	X

**Section C**

Report the projected cash inflows and outflows for the period 2005-2014 under the mild recessionary unemployment scenario.

<u>Years</u>	<u>Contributions</u>	<u>Expenditures</u>
2005	X	X
.		
.		
2014	X	X

**Section D**

Report the projected cash inflows and outflows for the period 2005-2014 under the deep recessionary unemployment scenario.

<u>Years</u>	<u>Contributions</u>	<u>Expenditures</u>
2005	X	X
.		
.		
.		
2014	X	X

**Section E**

Unemployment Insurance Sensitivity Analysis Table

Report present values of estimated Unemployment Insurance program expenditures in excess of income under various assumptions for the years 2004 – 2078. 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. Total unemployment rate: Assumption used	X	X	X
3. Civilian labor force level: Amount	X	X	X
4. Civilian labor force level: Assumption used	X	X	X
5. Percent of unemployed receiving benefits: Amount	X	X	X
6. Percent of unemployed receiving benefits: Assumption used	X	X	X
7. Total wages: Amount	X	X	X
8. Total wages: Assumption used	X	X	X
9. Distribution of benefit payments by State: Amount	X	X	X
10. Distribution of benefit payments by State: Assumption used	X	X	X
11. Taxable wage base: Amount	X	X	X
12. Taxable wage base: Assumption used	X	X	X
13. Interest rate on UTF investments: Amount	X	X	X
14. Interest rate on UTF investments: Assumption used	X	X	X

**Section F**

Provide the ratio of minimally solvent, or not minimally solvent of each State’s current accumulated 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.

<u>States</u>	<u>Minimally Solvent Ratio</u>	<u>Not Minimally Solvent Ratio</u>
X	X	X

**14. Stewardship Investments**

**“Other Data Info” Tab**

**Section A**

Investments in Non-Federal Physical Property — Report the total investment (by major program or category) for non-Federal physical property for the last 5 years.

**Section B**

Investments in Human Capital — Report the total investment (by major program or category) for human capital for the last 5 years.

**Section C**

Research and Development — Report the total investment (by major program or category) for investments in basic research for the last 5 years. (SFFAS No. 8, par.99)

**Section D**

Research and Development — Report the total investment (by major program or category) for investments in applied research for the last 5 years. (SFFAS No. 8, par.99)

**Section E**

Research and Development — Report the total investment (by major program or category) for investments in development for the last 5 years. (SFFAS No. 8, par.99)

**“Other Text Data” Tab****Section A**

1. Provide a description of Federally owned physical property transferred to State and local governments.
2. Provide a description of the major programs of Federal investments in non-Federal property. (SFFAS No. 8, par. 84-87)

**Section B**

Provide a description of the major programs of Federal investments in human capital. (SFFAS No.8, par. 93-94)

**Section C**

Provide a description of the major programs of Federal Investments in basic research. (SFFAS NO. 8, par. 93-100)

**Section D**

Provide a description of the major programs of Federal Investments in applied research. (SFFAS NO. 8, par. 93-100)

**Section E**

Provide a description of the major programs of Federal Investments in development. (SFFAS NO. 8, par. 93-100)

**15. Supplemental Information:****“Other Data Info ” Tab****Section A**

**Deferred Maintenance** — Report the low estimate, high estimate, and critical maintenance cost to bring Government-owned property to an acceptable condition for the following asset categories:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Buildings, structures, and facilities	X	X
2. Furniture, fixtures, and equipment	X	X
3. Assets under capital lease	X	X
4. General property, plant, and equipment land	X	X
5. Heritage assets:		
a. Collection type	X	X
b. Natural	X	X
c. Cultural	X	X
6. Stewardship land	X	X



**Section B**

Provide the following information if the total life-cycle cost is used: (SFFAS No. 6, par. 83)

1. Prior-year balance of cumulative deferred maintenance amount
2. Dollar amount of maintenance that was defined by professionals who designed, built, or managed the property, plant, and equipment as required maintenance for the period
3. Dollar amount of maintenance actually performed during the period
4. Difference between forecast and actual maintenance
5. Adjustments to scheduled amounts deemed necessary by property, plant, and equipment managers
6. Ending cumulative balance for the period for each major class of asset experiencing deferred maintenance

**”Other Text Data” Tab**

**Section A**

1. For each asset category, report:
  - a. Method for measuring deferred maintenance
  - b. Definition of critical and noncritical deferred maintenance
2. Provide the original date of maintenance forecast and explanation for any changes to forecast if the total life-cycle cost is used. (SFFAS No. 6, par. 83)

**Section B**

Provide the following information if the condition assessment survey method is used: (SFFAS No. 6, par. 83)

1. Description of requirements or standards for acceptable operating condition
2. Changes in the condition requirements or standards
3. Asset condition and a range estimate of dollar amount of maintenance needed to return it to its acceptable operating condition

**16. Unexpended Budget Authority** — To be reported by OMB:

**“Other Data Info” Tab**

**Section A**

Provide the following data:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Total unobligated budget authority balance	X	X
2. Total obligated budget authority balance	X	X

**17. Tax Burden:**

**“Other Data Info” Tab**

**Section A**

Provide the following for individuals by income level and for corporations by size of assets:

1. Tax burden, percentage of gross income
2. Average tax per return
3. Percent of total deductions on taxable income
4. Percent of total credits against tax liability for Individual Income Tax Returns and Corporation Income Tax Returns based on the size of Adjusted Gross Income

**18. Other Information:****“Other Data Info” Tab****Section A**

Report the estimated amounts that may be paid out as other claims for tax refunds.

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Estimated payout (including principal and interest) for claims pending judicial review by the Federal courts	X	X
2. Claims under appeal	X	X

**Section B**

Report the following information related to taxes:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</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 EITC refunds	X	X
4. Amount of EITC refunds applied to reduce taxpayer liability	X	X

**19. Other Information – To be entered by Treasury:**

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Budget receipts – actual	X	X
2. Budget outlays – actual	X	X
3. Unified budget deficit	X	X
4. Interest accrued by Treasury on debt held by the public	X	X
5. Subsidy expense	X	X
6. Repayment of debt held by the public	X	X
7. Borrowings from the public	X	X
8. Increase in special drawing rights	X	X
9. Increase/decrease in other monetary assets	X	X
10. Increase in loans to the IMF	X	X
11. Net direct loan activity	X	X
12. Interest paid by Treasury on debt held by the public	X	X
13. Premium on early buyback of public debt	X	X
14. Net guaranteed loan activity	X	X
15. Decrease in miscellaneous assets	X	X
16. Increase in allocations of special drawing rights	X	X
17. Increase in deposit fund balances	X	X
18. Decrease in miscellaneous liabilities	X	X
19. Seigniorage and other equity	X	X
20. Reclassification of aged unreconciled accounts	X	X
21. NRRIT non-Federal securities	X	X
22. Operating cash – end of period	X	X
23. Principal repayment of precredit reform loans	X	X

20. Summary of Unadjusted Misstatements (dollars in thousands)

Financial Statement \_\_\_\_\_

Agency Departmentwide Financial Statement Line Item	Adjustment Number	Description of Unadjusted Misstatement	<u>Known Misstatements</u>			<u>Projected Misstatements</u>			Fiscal Year	U.S. Government's Consolidated Financial Statement Line Item
			Debit	(Credit)	Net Debit (Credit)	Debit	(Credit)	Net Debit (Credit)		

**Additional Requirements**

1. The Schedule of Unadjusted Misstatements should separately identify the carry-forward effect of the prior year's unadjusted misstatements.
2. The Schedule of Unadjusted Misstatements should distinguish between those affecting intragovernmental accounts and those affecting accounts with the public.
3. A Schedule of Unadjusted Misstatements should be completed for each affected departmentwide financial statement.

The following crosswalk provides Federal trading partner codes that are required for the Governmentwide Financial Reporting System (GFRS) and FACTS I. These codes are used to facilitate the preparation of the *Financial Report of the United States* (FR). The identification number shown below under GFRS Codes is unique to GFRS. In most instances, the 2-digit department code used in FACTS I has two zeros added to the end for the purpose of GFRS (i.e. Department of Treasury, FACTS I Codes 20, GFRS Codes 2000). The Department of Defense (DOD) Trading Partner Code DE00 will include the Department of Air Force, the Department of the Army, the Department of the Navy, the Defense Agencies, and the U.S. Corp of Engineers. The Trading Partner Code 9500 will include independent and other agencies. The FACTS I Trading Partner Codes did not change.

<b>GFRS Codes</b>	<b>FACTS I Codes</b>	<b>Department or Agency</b>
1200	12	Department of Agriculture
1300	13	Department of Commerce
1400	14	Department of Interior
1500	15	Department of Justice
1601	16	Department of Labor
1602	16	Pension Benefit Guarantee Corporation
1800	18	U.S. Postal Service
1900	19	Department of State
2000	20	Department of Treasury
2400	24	Office of Personnel Management
2500	25	National Credit Union Administration
2700	27	Federal Communications Commission
2800	28	Social Security Administration
3100	31	U.S. Nuclear Regulatory Commission
3300	33	Smithsonian Institution
3600	36	Department of Veterans Affairs
4700	47	General Services Administration
4900	49	National Science Foundation
5000	50	Securities and Exchange Commission
5100	51	Federal Deposit Insurance Corporation
6000	60	Railroad Retirement Board
6400	64	Tennessee Valley Authority
6800	68	Environmental Protection Agency
6900	69	Department of Transportation
7000	70	Department of Homeland Security
7200	72	Agency for International Development
7300	73	Small Business Administration
7500	75	Department of Health and Human Service
7801	78	Farm Credit Administration
7802	78	Farm Credit System Insurance Corporation
8000	80	National Aeronautics and Space Administration
8300	83	Export-Import Bank of the United States
8600	86	Department of Housing and Urban Development
8900	89	Department of Energy

9100	91	Department of Education
DE00	17	Department of the Navy
	21	Department of the Army
	57	Department of the Air Force
	96	U.S. Army Corps of Engineers
	97	Office of the Secretary of Defense - Defense Agencies
9900	99	Treasury General Fund
9500	01	Architect of the Capitol
	03	Library of Congress
	04	Government Printing Office
	05	General Accounting Office
	08	Congressional Budget Office
	09	Other Legislative Branch Agencies
	10	The Judiciary
	11	Executive Office of the President
	22	Resolution Trust Corporation
	23	U.S. Tax Court
	26	Federal Retirement Thrift Investment Board
	29	Federal Trade Commission
	34	International Trade Commission
	41	Merit Systems Protection Board
	42	Pennsylvania Avenue Development Corporation
	45	U.S. Equal Employment Opportunity Commission
	46	Appalachian Regional Commission
	48	Independent Agencies
	54	Federal Labor Relations Authority
	55	Advisory Commission on Intergovernmental Relations
	56	Central Intelligence Agency
	59	National Foundation on the Arts and the Humanities
	61	Consumer Product Safety Commission
	62	Office of Special Counsel
	63	National Labor Relations Board
	65	Federal Maritime Commission
	71	Overseas Private Investment Corporation
	74	American Battle Monuments Commission
	76	Independent Agencies
	84	Armed Forces Retirement Home
	88	National Archives and Records Administration
	90	Selective Service System
	93	Federal Mediation and Conciliation Service
	94	Arms Control and Disarmament Agency
	95	Independent Agencies
9999	00	Unidentified

### Reciprocal Categories Crosswalk to Financial Statements

The chart below lists the reciprocal categories agencies use to prepare their 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 their Federal line items to the proper Closing Package line items. Additionally, they facilitate eliminations and analysis of all reciprocal category data in the GFRS at the Governmentwide level. Category 29 contains all line items for which reciprocal line items do not exist. These line items are eliminated against "Unreconciled transactions affecting the change in Net Position" at the Governmentwide level.

BS = Balance Sheet; SONC = Statement of Net Cost; SOCNP = Statement of Changes in Net Position

Financial Statement	Category	Reciprocal Line Item A	Reciprocal Line Item B
BS	01	Investments	Debt
BS	02	Interest receivable	Interest payable
SONC	03	Federal securities interest expense related to exchange transactions	Federal securities interest revenues (exchange)
SONC/SOCNP	04	Federal securities interest expense related to nonexchange transactions	Federal securities interest revenues (nonexchange)
SONC	05	Borrowing and other interest expense related to exchange transactions	Borrowing and other interest revenue (exchange)
SONC	06	Borrowing losses	Borrowing gains
SOCNP	07	Borrowing interest and other expenses related to nonexchange transactions	Borrowing interest revenue (nonexchange)
SONC/SOCNP	08	Benefit program costs related to nonexchange transactions	Benefit program revenue (nonexchange)
BS	17	Loans receivable	Loans payable
SOCNP	18	Transfers-in without reimbursement	Transfers-out without reimbursement
SOCNP	19	Appropriations transfers-in	Appropriations transfers-out
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	26	Benefit program costs related to exchange transactions	Benefit program revenues (exchange)
BS	27	Transfers receivable	Transfers payable
SOCNP	28	Unexpended appropriations transferred out	Unexpended appropriations transferred in

#### **RC29 - No reciprocal line items**

- BS – Fund balance with Treasury
- BS – Other assets (without reciprocals)
- BS – Other liabilities (without reciprocals)
- SONC – Other costs (without reciprocals)
- SONC – Other revenues (without reciprocals)
- SOCNP – Other taxes and receipts (without reciprocals)
- SOCNP – Appropriations received
- SOCNP – Appropriations used
- SOCNP – Other financing sources
- SOCNP – Other adjustments (rescissions, etc.)
- SOCNP – Prior-period adjustments

The following pages depict a sample of the reclassified Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position for "Agency A," as well as the related identification of trading partners for the "Accounts Receivable" line item on the Balance Sheet, the "Other Revenues" line on the Statement of Net Cost, and the "Imputed Financing Source" line on the Statement of Changes in Net Position.

**Agency A**  
**Reclassified Balance Sheet**  
**as of September 30, 2004 and 2003**

	Fiscal 2004	Fiscal 2003
1. Assets:		
2. Non-Federal		
2.1. Cash and other monetary assets		X
2.2. Accounts receivable	8,972	X
2.3. Loans receivable		X
2.4. Taxes receivable		X
2.5. Inventory and related property	2,208,064	X
2.6. Property, plant, and equipment	34,973,293	X
2.7. Other assets	44,907	X
2.8. Total non-Federal assets	37,235,236	X
3. Federal		
3.1. Fund balance with Treasury	6,766,494	X
3.2. Investments	17,083	X
3.3. <i>Accounts receivable*</i>	53,544	X
3.4. Interest receivable		X
3.5. Loans receivable		X
3.6. Transfers receivable		X
3.7. Benefit program contribution receivable		X
3.8. Advances to others and prepayments	21,274	X
3.9. Other assets (without reciprocals)		X
3.10. Total Federal assets	6,858,395	X
4. Total Assets	44,093,631	X
5. Liabilities:		
6. Non-Federal		
6.1. Accounts payable	2,372,704	X
6.2. Federal debt securities held by the public		X
6.3. Federal employee and veteran 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. Other liabilities	305,270	X
6.8. Total non-Federal liabilities	4,017,191	X
7. Federal		
7.1. Accounts payable	181,244	X
7.2. Debt		X
7.3. Interest payable		X
7.4. Loans payable		X
7.5. Transfers payable		X
7.6. Benefit program contribution payable		X
7.7. Advances from others and deferred credits		X
7.8. Other liabilities (without reciprocals)	232,713	X
7.9. Total Federal liabilities	413,957	X
8. Total Liabilities	4,431,148	X
9. Net Position	39,662,483	X
10. Total Liabilities and Net Position	44,093,631	X

**Agency A**  
**Line 3.3 Accounts Receivable – Amounts by Trading Partner Codes**  
**(To Be Eliminated in the Consolidation of the Financial Report of the United States Government)**  
(In Thousands)

		<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
Balance Sheet Line Item 3.3 Accounts Receivable:		53,544	XXX
<u>Code</u>	<u>Department or Agency</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1500	Department of Justice	10,216	XXX
1602	Pension Benefit Guarantee Corporation	8,537	XXX
1900	Department of State	11,698	
3100	U.S. Nuclear Regulatory Commission		XX
4700	General Services Administration	22,265	
6000	Railroad Retirement Board	<u>5,547</u>	<u>XX</u>
	Total Federal Accounts Receivable	58,263	XXX
	<i>Amount From Balance Sheet</i>	<u>53,544</u>	<u>XXX</u>
9999	Unidentified (calculated)	4,719	XX



**Reclassified Statement of Net Cost  
for the Years Ended September 30, 2004, and 2003**  
(In Thousands)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Gross Cost:		
2. Non-Federal Gross Cost	13,615,812	X
3. Interest on Debt Held by the Public	X	X
4. Total Non-Federal Gross Cost	13,615,812	X
5. Federal Gross Cost		
5.1. Benefit program costs related to exchange transactions	X	X
5.2. Benefit program costs related to nonexchange transactions	X	X
5.3. Imputed costs	70	
5.4. Buy/sell costs	1,325,000	X
5.5. Federal securities interest expense related to exchange transactions	X	X
5.6. Federal securities interest expense related to nonexchange transactions	X	X
5.7. Borrowing interest and other expense related to exchange transactions	X	X
5.8. Borrowing interest expense related to nonexchange transactions	X	X
5.9. Borrowing losses	X	X
5.10. Other costs (without reciprocals)	<u>127,669</u>	<u>X</u>
6. Total Federal Gross Cost	1,452,739	X
7. Departmental Total Gross Cost	15,068,551	X
8. Earned Revenue:		
9. Non-Federal Earned Revenue	58,528	X
10. Federal Earned Revenue		
10.1. Benefit program revenue (exchange)	X	X
10.2. Buy/sell revenue	601,268	X
10.3. Federal securities interest revenue (exchange)	X	X
10.4. Borrowing interest and other revenue (exchange)	X	X
10.5. Borrowing gain	X	X
10.6. Other revenue (without reciprocals)	<u>32,159</u>	<u>X</u>
11. Total Federal Earned Revenue	672,352	X
12. Department Total Earned Revenue	730,880	X
13. Net Cost of Operations	<u>14,337,671</u>	<u>X</u>

**Agency A**  
**Line 11.5 Other Revenues (without reciprocals) – Amounts by Trading Partner Codes**  
**(To Be Eliminated in the Consolidation of the Financial Report of the United States Government)**  
(In Thousands)

Statement of Net Cost Line Item 11.5 Other Revenues:		<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
		32,159	XXX
<u>Code</u>	<u>Department or Agency</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1500	Department of Justice	7,012	XXX
1602	Pension Benefit Guarantee Corporation	8,537	XXX
1900	Department of State	11,698	
3100	U.S. Nuclear Regulatory Commission		XX
4700	General Services Administration	206	
6000	Railroad Retirement Board	<u>5,547</u>	<u>XX</u>
	Total Other Revenues (without reciprocals)	33000	XXX
	<i>Amount From Statement of Net Cost</i>	<u>32,159</u>	<u>XXX</u>
9999	Unidentified (Calculated)	841	XX

**Reclassified Statement of Change in Net Position  
for the Years Ended September 30, 2004, and 2003**  
(In Thousands)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Beginning Net Position Balance	39,211,284	X
2. Non-Federal Prior-Period Adjustments (not restated)	X	X
3. Federal Prior-Period Adjustments (not restated)	X	X
4. Adjusted Beginning Net Position Balance	X	X
5. Non-Federal Nonexchange Revenue:		
5.1. Individual income tax and tax withholdings	X	X
5.2. Corporation income taxes	X	X
5.3. Unemployment taxes	X	X
5.4. Excise taxes	X	X
5.5. Estate and gift taxes	X	X
5.6. Customs duties	X	X
5.7. Other taxes and receipts	378	X
5.8. Miscellaneous earned revenue	X	X
5.9. Total non-Federal nonexchange revenue	378	X
6. Federal Nonexchange Revenue	837	X
6.1. Federal securities interest revenue – investments	X	X
6.2. Federal borrowings interest revenue	X	X
6.3. Benefit program revenue (nonexchange)	X	X
6.4. Other taxes and receipts	X	X
6.5. Total Federal nonexchange revenue	X	X
7. Budgetary Financing Sources:		
7.1. Appropriations received	14,902,826	X
7.2. Unexpended appropriations transferred in	X	X
7.3. Unexpended appropriations transferred out	X	X
7.4. Other adjustments (rescissions, etc.)	43,204	X
7.5. Appropriations used	X	X
7.6. Appropriation transfers-in	X	X
7.7. Appropriation transfers-out	X	X
7.8. Other financing sources	X	X
7.9. Total budgetary financing sources	14,859,622	X
8. Other Financing Sources:		
8.1. Transfers-in without reimbursement	302,574	X
8.2. Transfers-out without reimbursement	586,975	X
8.3. Imputed financing source	212,434	X
8.4. Total other financing sources	-71,967	X
9. Net Cost of Operations	<u>14,337,671</u>	X
10. Ending Net Position Balance	<u><u>39,662,483</u></u>	X

**Agency A**  
**Line 8.3 Imputed Financing Source – Amounts by Trading Partner Codes**  
**(To Be Eliminated in the Consolidation of the Financial Report of the United States Government)**  
(In Thousands)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
Statement of Changes in Net Position Line Item 8.3		
Imputed Financing:	212,434	XXX

<u>Code</u>	<u>Department or Agency</u>	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1500	Department of Justice	100,216	XXX
1602	Pension Benefit Guarantee Corporation	50,612	XXX
1900	Department of State	41,951	
3100	U.S. Nuclear Regulatory Commission	2,514	XX
4700	General Services Administration	306	
6000	Railroad Retirement Board	<u>15,458</u>	<u>XX</u>
	Total Imputed Financing Source	211,057	XXX
	<i>Amount From Statement of Changes</i>	<u>212,434</u>	<u>XXX</u>
9999	Unidentified (Calculated)	1,377	XX

**Federal Intragovernmental Transactions Categories  
of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts**

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01	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, Net
		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/Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1620F(XX)	Investments in Securities Other Than the Bureau of the Public Debt Securities	2540F(XX)	Participation Certificates

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Investments / Debt	1621F(XX)	Discount on Securities Other Than the Bureau of the Public Debt Securities		
		1622F(XX)	Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1623F(XX)	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
	Investments/Debt	1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)		1638F(20)	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1639F(20)	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(XX)	Other Investments		
02	Interest Receivable/Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX)	Interest Receivable
03	Federal Securities Interest Expense/ Federal Securities Interest Revenue (Exchange)	5311FX(XX)	Interest Revenue- Investments	6320F(XX)	Interest Expense on Securities
		7111FX(XX)	Gain on Disposition of Investments	7211FX(XX)	Losses on Disposition of Investments
		7180FX(XX)	Unrealized Gains	7280FX(XX)	Unrealized Losses
04	Federal Securities Interest Expense Federal Securities Interest Revenue (Nonexchange)	5311FT(XX)	Interest Revenue- Investments	6320F(XX)	Interest Expense on Securities
		7111FT(XX)	Gain on Disposition of Investments	7211FT(XX)	Losses on Disposition of Investments

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
04 (Cont'd)		7180FT(XX)	Unrealized Gains	7280FT(XX)	Unrealized Losses
05	Interest Expense/ Interest Revenue	6310F(20)	Interest Expenses on Borrowings From the Bureau of the Public Debt and/or the Federal Financing Bank	5312FX(20)	Interest Revenue- Loans Receivable/Uninv ested Funds
		6330F(XX)	Other Interest Expenses	5310FX(XX)	Interest Revenue - Other
06	Borrowings- Losses/Gains	7190FX(20)	Other Gains	7112FX(XX)	Gains on Disposition of Borrowings
		7290FX(20)	Other Losses	7212FX(XX)	Losses on Disposition of Borrowings
07	Borrowing and Other Interest Expense- Borrowing and Other Interest Revenue (Nonexchange)	6310F(20)	Interest Expenses on Borrowings from BPD and/or FFB	5312(FT)	Interest Revenue- Borrowings/Loans
08	Benefit Program Costs/Revenues (Nonexchange)	6400F(XX)	Benefit Expense	5400FT(XX)	Benefit Program Revenue
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current- Year Authority (Unobligated)		
17	Loans Receivable/Payable	2510F(XX)	Principal Payable to the Bureau of the Public Debt	1350F(XX)	Loans Receivable



Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
17 (Cont'd)	Loans– Receivable/ Payable	2520F(X)	Principal Payable to the Federal Financing Bank		
		2590F(XX)	Other Debt		
18	Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred- In Without Reimbursement	5730F(XX)	Financing Sources Transferred- Out Without Reimbursement
19	Appropriation Transfers-In/Out	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
		5750F(XX)	Expenditure Financing Sources – Transfers- In	5760F(XX)	Expenditure Financing Sources – Transfers-Out
		5755F(XX)	Nonexpenditure Financing Sources – Transfers-In	5765F(XX)	Nonexpenditure Financing Sources – Transfers-Out

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
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	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit		
		2130F(XX)	Contract Holdbacks		
		2190F(XX)	Other Accrued Liabilities		
		2990F(XX)	Other Liabilities		
23	Advances to Others and Prepayments/ Advances From Others and Deferred Credits	1410F(XX)	Advances to Others	2310F(XX)	Advances From Others
		1450F(XX)	Prepayments	2320F(XX)	Deferred Credits
24	Buy/Sell Costs/Revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue From Goods Sold

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
24 (Cont'd)		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue From Services Provided
		6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue
		6900F(XX)	Nonproduction Costs		
		8802F(XX)	Purchases - Assets		
25	Imputed Costs/Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs
26	Benefit Program Costs/Revenues (Exchange)	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)		
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
28	Unexpended Appropriations – Transferred-In/Out	3102F(XX)	Unexpended Appropriations – Transferred-In	3103F(XX)	Unexpended Appropriations – Transferred-Out

**Category 29 –Non-Reciprocating USSGLs**

The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.

1010	Fund Balance With Treasury
1319	Allowance for Loss on Accounts Receivable
1325	Taxes Receivable
1329	Allowance for Loss on Taxes Receivable
1349	Allowance for Loss on Interest Receivable
1359	Allowance for Loss on Loans Receivable
1360	Penalties, Fines, and Administrative Fees Receivable
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees
1618	Market Adjustment – Investments
1921	Receivable From Appropriations
1990	Other Assets
2170	Subsidy Payable to the Financing Account
2179	Contra Liability for Subsidy Payable to the Financing Account
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
2920	Contingent Liabilities
2940	Capital Lease Liability
2950	Liability for Subsidy Related to Undisbursed Loans
2960	Accounts Payable From Canceled Appropriations
2970	Resources Payable to Treasury
2980	Custodial Liability
2995	Estimated Cleanup Cost Liability
5109 X	Contra Revenue for Goods Sold
5209 X	Contra Revenue for Services Provided
5317 X/T	Contra Revenue for Interest Revenue-Loans Receivable
5318 X/T	Contra Revenue for Interest Revenue-Investments
5319 X/T	Contra Revenue for Interest Revenue-Other
5320 X/T	Penalties, Fines, and Administrative Fees Revenue
5329 X/T	Contra Revenue for Penalties, Fines, and Administrative Fees
5409 X/T	Contra Revenue for Benefit Program Revenue
5500 X	Insurance and Guarantee Premium Revenue
5509 X	Contra Revenue for Insurance and Guarantee Premium Revenue
5790 X/T	Other Financing Sources
5800 T	Tax Revenue Collected
5801 T	Tax Revenue Accrual Adjustment
5809 T	Contra Revenue for Taxes
5890 T	Tax Revenue Refunds
5900 X/T	Other Revenue
5909 X/T	Contra Revenue for Other Revenue

5990 X/T	Collections for Others
5991 X/T	Accrued Collections for Others
6190	Contra Bad Debt Expense – Incurred for Others
6720	Bad Debt Expense
7180 T	Unrealized Gains
7190 T	Other Gains
7280 T	Unrealized Losses
7290 T	Other Losses
7300	Extraordinary Items
7400	Prior-Period Adjustments – Not Restated Prior-Period Adjustments – Restated
7500 X/T	Distribution of Income – Dividend
8801	Offset for Purchases of Capitalized Assets

**FY 2004 CFO Representations for  
Federal Intragovernmental Activity and Balances**

*Mark in Green Areas Only*

<b>Agency Name</b>		
<b>2-Digit Agency Code</b>		
<p><b>INSTRUCTIONS:</b> Next to each category enter "Yes," "No," or "N/A" to indicate whether criteria has been met. Also, enter explanations for exceptions (briefly).</p> <p><i>(Please refer to the requirements stated in subsection 4705.70-CFO Procedures for Intragovernmental Activity/Balances.)</i></p>		<p><b>"Yes" or No" or "N/A"</b></p>
		<b>Reason for Exceptions</b>
<b>Section I. General Intragovernmental Reporting Results</b>		
A. Is consistency maintained between the audited Required Supplemental Information (RSI) and the Closing Package Intragovernmental RSI Schedules? If not, please provide an explanation.		
A.1. Is consistency maintained between the Audited Financial Statement line items and the Closing Package line items? If not, please provide an explanation.		
B. Review the agency's activity reported under trading partner "00." Indicate how much of this activity relates to business conducted with highly classified agencies.		
C. Did all of the trading partners report Closing Package Intragovernmental activity/balances? If not, list those Federal program agencies that did not report Closing Package Intragovernmental activity/balances.		
D. Look at the IRAS-generated Closing Package <i>Intragovernmental Material Differences Report</i> provided to the agency by FMS. List those Federal program agencies that were not contacted or pursued concerning material differences.		
E. Is the fourth-quarter data submission versus Closing Package reporting difference greater than 10 percent of the total activity? If so, disclose any differences greater than 10 percent.		
F. Did the independent auditors propose any adjustments? If so, list any auditor's adjustments waived by management.		
<b>Section II. Explanation of Closing Package Differences</b>		
Look at the IRAS-generated Closing Package <i>Intragovernmental Material Differences Report</i> provided to the agency by FMS. Based on the material differences indicated on the left-hand side of the form, complete the reasons for these differences which is on the right-hand side of the form.		

**Budget Subfunction (BSF) Codes**

<b>Code</b>	<b>Name</b>
051	Department of Defense–Military
053	Atomic Energy Defense Activities
054	Defense-Related Activities
151	International Development and Humanitarian Assistance
152	International Security Assistance
153	Conduct of Foreign Affairs
154	Foreign Information and Exchange Activities
155	International Financial Programs
251	General Science and Basic Research
252	Space Flight, Research, and Supporting Activities
271	Energy Supply
272	Energy Conservation
274	Emergency Energy Preparedness
276	Energy Information, Policy, and Regulation
301	Water Resources
302	Conservation and Land Management
303	Recreational Resources
304	Pollution Control and Abatement
306	Other Natural Resources
351	Farm Income Stabilization
352	Agricultural Research and Services
371	Mortgage Credit
372	Postal Service
373	Deposit Insurance
376	Other Advancement of Commerce
401	Ground Transportation
402	Air Transportation
403	Water Transportation
407	Other Transportation
451	Community Development
452	Area and Regional Development
453	Disaster Relief and Insurance
501	Elementary, Secondary, and Vocational Education
502	Higher Education
503	Research and General Education Aids
504	Training and Employment
505	Other Labor Services
506	Social Services
551	Health Care Services
552	Health Research and Training
554	Consumer and Occupational Health and Safety
571	Medicare

### Budget Subfunction (BSF) Codes (cont'd)

Code	Name
601	General Retirement and Disability Insurance (Excluding Social Security)
602	Federal Employee Retirement and Disability
603	Unemployment Compensation
604	Housing Assistance
605	Food and Nutrition Assistance
609	Other Income Security
651	Social Security
701	Income Security for Veterans
702	Veterans Education, Training, and Rehabilitation
703	Hospital and Medical Care for Veterans
704	Veterans Housing
705	Other Veterans Benefits and Services
751	Federal Law Enforcement Activities
752	Federal Litigative and Judicial Activities
753	Federal Correctional Activities
754	Criminal Justice Assistance
801	Legislative Functions
802	Executive Direction and Management
803	Central Fiscal Operations
804	General Property and Records Management
805	Central Personnel Management
806	General Purpose Fiscal Assistance
808	Other General Government
809	Deductions for Offsetting Receipts
901	Interest on the Public Debt
902	Interest Received by On-Budget Trust Funds
903	Interest Received by Off-Budget Trust Funds
908	Other Interest
920	Allowances
951	Employer Share, Employee Retirement (On-Budget)
952	Employer Share, Employee Retirement (Off-Budget)
953	Rents and Royalties on the Outer Continental Shelf
954	Sale of Major Assets
959	Other Undistributed Offsetting Receipts



## Quarterly IRAS “F” Data File Submission - Description and Formats

In an effort to streamline FMS quarterly intragovernmental reporting, FMS will require a standard format for submission of quarterly intragovernmental data beginning third quarter fiscal 2004. The agency’s system administrator will need to be involved in preparing the submission.

The quarterly intragovernmental submission is based on the FACTS I bulk file format that was required in previous years; however, there are some significant differences.

The number of fields required for the quarterly intragovernmental data file submission is fewer than was required under FACTS I. However, one new required field is the Duplicate Partner Code Identifier (DPCI). The DPCI is a single-digit code to be applied only to a reporting trading partner agency sharing a 2-digit agency code with another agency. The DPCI field is blank for all other trading partner agencies. The rules for using the DPCI identifier are contained in the following:

If the Trading Partner Agency is...	Then Apply Partner Code...	DPCI Code is*	Notes
Pension Benefit Guaranty Corporation (referenced as TP 1602)	16	P	Leave DPCI field blank for Department of Labor (16)
Smithsonian Institution entities (referenced as TP 33XX )	33	R	Leave DPCI field blank for all other Agency “33” entities
Farm Credit System Insurance Corporation (referenced as TP 7802)	78	R	Leave DPCI field blank for Farm Credit Administration (78)
Any other reporting agency sharing a 2-digit agency code with a non-reporting agency	[2-digit partner code]	R	Leave DPCI field blank for the Non-reporting agency
<p>*“P” indicates that trading partner code 16 refers to the Pension Benefit Guaranty Corporation.</p> <p>“R” indicates that partner codes 33 and 78 refer to the Smithsonian and the Farm Credit System Insurance Corporation, respectively (as opposed to other Federal entities that share the same 2-digit agency codes).</p>			

### Method of Transmission

Agencies will send the quarterly IRAS data file via e-mail to: [financial.reports@fms.treas.gov](mailto:financial.reports@fms.treas.gov). They will convert the information in the file into a text (.txt) format before transmission to FMS.

### Processing Notes

*Note: Federal Agencies use a variety of accounting systems and database applications. The following guidelines will assist agencies in developing the database structure. As noted above, agencies must convert the resulting data in the file into a text(.txt) format before transmission to FMS. Also, unlike the previous FACTS I process, agencies will not upload bulk files via GOALS II or any other FMS on-line systems. Rather, agencies must use standard e-mail for sending the quarterly data files. The IRAS system will then upload each agency’s individual data file.*

- All text fields (“X”) are to be left justified, trailing spaces.
- All numeric fields (“9”) are to be right justified, leading zeroes.
- All amounts are to be right justified, leading zeroes, with the last two positions assumed cents (no decimal point).
- The data file can contain multiple fund groups, (department, bureau, and fund group).
- The record file format is defined based upon currently designated attributes. Additional attributes may be added at some future date. Agencies may wish to add filler at the end of the record and increase the record length to provide for future attributes. FMS can accept files with longer records if the defined fields conform exactly to the specified format.
- Descriptions and definitions of USSGL account attributes and the domain values of the attributes are published in the TFM release S2-03-02 (available to readers on the Internet Web site at <http://fms.treas.gov/ussgl/current.html>).
- An edit for duplicate records will be conducted based on a key consisting of department code, bureau code, fund group, USSGL account number, Federal/non-Federal attribute, Federal trading partner, and exchange/nonexchange attribute. Additional validations also are conducted. FMS will return any exceptions via e-mail to the agency for correction. The agency must return corrected entries within 1 business day
- Indicate in the transmission e-mail the total number of records in the agency’s data file.

### Quarterly IRAS “F” Data File Submission – File Format (Input)

Field Name	Length	Starting Column	Ending Column	Type	Description
Department Code	2	1	2	X	Treasury Department Code associated with the adjusted trial balance fund group and consistent with the MAF ATB Code (required)
Bureau Code	2	3	4	X	Bureau Code associated with the adjusted trial balance fund group and consistent with the MAF ATB Code (required)
Fund Group	4	5	8	X	MAF Fund Group (required)
USSGL Account Number	4	9	12	X	USSGL Account Number (required)
Federal/Non-Federal Attribute	1	13	13	X	Federal/Non-Federal Indicator (use only “F”)
Federal Trading Partner	2	14	15	X	Treasury Department Code of Federal Trading Partner
Dollar Amount	17	16	32	9	Dollar Amount. Last two positions assumed decimal. All amounts with normal balances must be positive, and amounts with abnormal balances must be negative (required)
Exchange/Nonexchange Attribute	1	33	33	X	Exchange/Nonexchange Attribute
Duplicate Partner Code Identifier	1	34	34	X	Attribute for certain reporting entities, which use duplicate 2-digit Department Codes
Filler	8	35	35	X	Spaces (for future use)

### Fiscal 2004 U.S. Government Standard General Ledger Chart of Accounts

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1010	Fund Balance With Treasury	D					
1110	Undeposited Collections	D	N				Y
1120	Imprest Funds	D	N				
1130	Funds Held by the Public	D	N				
1190	Other Cash	D	N				
1195	Other Monetary Assets	D	N				
1200	Foreign Currency	D	N				
1310	Accounts Receivable	D	Y	Y			Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y
1320	Employment Benefit Contributions Receivable	D	Y	Y			
1325	Taxes Receivable	D	N				Y
1329	Allowance for Loss on Taxes Receivable	C	N				Y
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y			
1335	Expenditure Transfers Receivable	D	F	Y			
1340	Interest Receivable	D	Y	Y			Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y
1350	Loans Receivable	D	Y	Y			
1359	Allowance for Loss on Loans Receivable	C	Y	Y			
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y
1399	Allowance for Subsidy	C	N				
1410	Advances to Others	D	Y	Y			
1450	Prepayments	D	Y	Y			
1511	Operating Materials and Supplies Held for Use	D	N				
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N				
1513	Operating Materials and Supplies – Excess, Obsolete, and Unserviceable	D	N				
1514	Operating Materials and Supplies Held for Repair	D	N				
1519	Operating Materials and Supplies – Allowance	C	N				

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1521	Inventory Purchased for Resale	D	N				
1522	Inventory Held in Reserve for Future Sale	D	N				
1523	Inventory Held for Repair	D	N				
1524	Inventory – Excess, Obsolete, and Unserviceable	D	N				
1525	Inventory – Raw Materials	D	N				
1526	Inventory – Work-in-Process	D	N				
1527	Inventory – Finished Goods	D	N				
1529	Inventory – Allowance	C	N				
1531	Seized Monetary Instruments	D	N				
1532	Seized Cash Deposited	D	N				
1541	Forfeited Property Held for Sale	D	N				
1542	Forfeited Property Held for Donation or Use	D	N				
1549	Forfeited Property – Allowance	C	N				
1551	Foreclosed Property	D	N				
1559	Foreclosed Property – Allowance	C	N				
1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N				
1569	Commodities – Allowance	C	N				
1571	Stockpile Materials Held in Reserve	D	N				
1572	Stockpile Materials Held for Sale	D	N				
1591	Other Related Property	D	N				
1599	Other Related Property – Allowance	C	N				
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y			
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y			
1618	Market Adjustment – Investments	D	Y	Y			
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y			

\*In all categories, “Y” is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y			
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y			
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y			
1638	Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y			
1639	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y			
1690	Other Investments	D	Y	Y			
1711	Land and Land Rights	D	N				
1712	Improvements to Land	D	N				
1719	Accumulated Depreciation on Improvements to Land	C	N				
1720	Construction-in-Progress	D	N				
1730	Buildings, Improvements, and Renovations	D	N				
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N				
1740	Other Structures and Facilities	D	N				
1749	Accumulated Depreciation on Other Structures and Facilities	C	N				
1750	Equipment	D	N				
1759	Accumulated Depreciation on Equipment	C	N				
1810	Assets Under Capital Lease	D	N				
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N				
1820	Leasehold Improvements	D	N				
1829	Accumulated Amortization on Leasehold Improvements	C	N				
1830	Internal-Use Software	D	N				

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
1832	Internal-Use Software in Development	D	N				
1839	Accumulated Amortization on Internal-Use Software	C	N				
1840	Other Natural Resources	D	N				
1849	Allowance for Depletion	C	N				
1890	Other General Property, Plant, and Equipment	D	N				
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N				
1921	Receivable From Appropriations	D	F	Y			Y
1990	Other Assets	D	Y	Y			
2110	Accounts Payable	C	Y	Y			Y
2120	Disbursements in Transit	C	Y	Y			
2130	Contract Holdbacks	C	Y	Y			
2140	Accrued Interest Payable	C	Y	Y			
2150	Payable for Transfers of Currently Invested Balances	C	F	Y			
2155	Expenditure Transfers Payable	C	F	Y			
2160	Entitlement Benefits Due and Payable	C	N				
2170	Subsidy Payable to the Financing Account	C	F	Y			
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y			
2180	Loan Guarantee Liability	C	N				
2190	Other Accrued Liabilities	C	Y	Y			
2210	Accrued Funded Payroll and Leave	C	N				
2211	Withholdings Payable	C	N				
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y			
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y			
2216	Pension Benefits Due and Payable to Beneficiaries	C	N				
2217	Benefit Premiums Payable to Carriers	C	N				
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N				
2220	Unfunded Leave	C	N				
2225	Unfunded FECA Liability	C	F	Y			
2290	Other Unfunded Employment Related Liability	C	Y	Y			
2310	Advances From Others	C	Y	Y			
2320	Deferred Credits	C	Y	Y			

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y			
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y			
2520	Principal Payable to the Federal Financing Bank	C	F	Y			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y			
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y			
2540	Participation Certificates	C	Y	Y			
2590	Other Debt	C	Y	Y			
2610	Actuarial Pension Liability	C	N				
2620	Actuarial Health Insurance Liability	C	N				
2630	Actuarial Life Insurance Liability	C	N				
2650	Actuarial FECA Liability	C	N				
2690	Other Actuarial Liabilities	C	N				
2910	Prior Liens Outstanding on Acquired Collateral	C	N				
2920	Contingent Liabilities	C	N				
2940	Capital Lease Liability	C	Y	Y			
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y			
2960	Accounts Payable From Canceled Appropriations	C	Y	Y			
2970	Resources Payable to Treasury	C	F	Y			Y
2980	Custodial Liability	C	Y	Y			S
2990	Other Liabilities	C	Y	Y			
2995	Estimated Cleanup Cost Liability	C	N				
3100	Unexpended Appropriations – Cumulative	C					
3101	Unexpended Appropriations – Appropriations Received	C					

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
3102	Unexpended Appropriations – Transfers-In	C	F	Y			
3103	Unexpended Appropriations – Transfers-Out	D	F	Y			
3106	Unexpended Appropriations – Adjustments	C					
3107	Unexpended Appropriations – Used	D					
3108	Unexpended Appropriations – Prior-Period Adjustments – Restated	D					
3109	Unexpended Appropriations – Prior-Period Adjustments – Not Restated	D					
3310	Cumulative Results of Operations	C					
5100	Revenue From Goods Sold	C	Y	Y	X	Y	
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y	
5200	Revenue From Services Provided	C	Y	Y	X	Y	
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y	
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y
5311	Interest Revenue -Investments	C	Y	Y	Y	Y	Y
5312	Interest Revenue – Loans Receivable/Uninvested Funds	C	Y	Y	Y	Y	Y
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	Y	Y	Y	Y	Y
5318	Contra Revenue for Interest Revenue - Investments	D	Y	Y	Y	Y	Y
5319	Contra Revenue for Interest Revenue – Other	D	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y	
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y	
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y	
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y	
5600	Donated Revenue – Financial Resources	C	N		T		
5609	Contra Revenue for Donations – Financial Resources	D	N		T		

\*In all categories, “Y” is not an attribute. It signifies that all of the attributes for a particular category are valid.



USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
5610	Donated Revenue – Nonfinancial Resources	C	N		T		
5619	Contra Donated Revenue – Nonfinancial Resources	D	N		T		
5700	Expended Appropriations	C					
5708	Expended Appropriations – Prior-Period Adjustments – Restated	C					
5709	Expended Appropriations – Prior-Period Adjustments – Not Restated	C					
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y			
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y			
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y			
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y			
5750	Expenditure Financing Sources – Transfers-In	C	F	Y			
5755	Nonexpenditure Financing Sources – Transfers-In	C	F	Y			
5760	Expenditure Financing Sources – Transfers-Out	D	F	Y			
5765	Nonexpenditure Financing Sources – Transfers-Out	D	F	Y			
5780	Imputed Financing Sources	C	F	Y			
5790	Other Financing Sources	C	F	Y			
5799	Adjustment of Appropriations Used	D					
5800	Tax Revenue Collected	C	Y	Y	T		Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y
5900	Other Revenue	C	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S
6100	Operating Expenses/Program Cost	D	Y	Y		Y	
6190	Contra Bad Debt Expense – Incurred for Others	C	Y	Y		Y	
6199	Adjustment to Subsidy Expense	C	N			Y	

\*In all categories, “Y” is not an attribute. It signifies that all of the attributes for a particular category are valid.

USSGL Account			USSGL Attributes				
No.	USSGL Account Title	Normal Bal. Ind. Debit (D) Credit (C)	Adjusted Trial-Balances				
			Federal (F) Non-Federal (N) Both (Y)*	Trading Partner Yes (Y)*	Exchange (X) Nonexch. (T) Both (Y)*	Budget Subfunction Yes (Y)*	Custodial (S) Noncust. (A) Both (Y)*
6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	D	F	Y		Y	
6320	Interest Expenses on Securities	D	Y	Y		Y	
6330	Other Interest Expenses	D	Y	Y		Y	Y
6400	Benefit Expense	D	Y	Y		Y	
6500	Cost of Goods Sold	D	N			Y	
6600	Applied Overhead	C	N			Y	
6610	Cost Capitalization Offset	C	N			Y	
6710	Depreciation, Amortization, and Depletion	D	N			Y	
6720	Bad Debt Expense	D	Y	Y		Y	
6730	Imputed Costs	D	F	Y		Y	
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y	
6800	Future Funded Expenses	D	Y	Y		Y	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y	
6900	Nonproduction Costs	D	Y	Y		Y	
7110	Gains on Disposition of Assets - Other	C	N		Y	Y	
7111	Gains on Disposition of Investments	C	Y	Y	Y		
7112	Gains on Disposition of Borrowings	C	F	Y	Y		
7180	Unrealized Gains	C	Y	Y	Y		
7190	Other Gains	C	Y	Y	Y	Y	
7210	Losses on Disposition of Assets - Other	D	N		Y	Y	
7211	Losses on Disposition of Investments	D	Y	Y	Y		
7212	Losses on Disposition of Borrowings	D	F	Y	Y		
7280	Unrealized Losses	D	Y	Y	Y		
7290	Other Losses	D	Y	Y	Y	Y	
7300	Extraordinary Items	C	N			Y	
7400	Prior-Period Adjustments – Not Restated	C	Y	Y			
7401	Prior-Period Adjustments – Restated	C	Y	Y			
7500	Distribution of Income – Dividend	D	Y	Y	Y	Y	
7600	Changes in Actuarial Liability	D	N			Y	
8801	Offset for Purchases of Capitalized Assets	C	Y	Y			
8802	Purchases of Capitalized Assets	D	Y	Y			

\*In all categories, "Y" is not an attribute. It signifies that all of the attributes for a particular category are valid.

# TREASURY FINANCIAL MANUAL

## TABLE OF CONTENTS

<b>Part</b>	<b>Chapter</b>	<b>Title</b>
<b>1</b>		<b>INTRODUCTION</b>
		<b>Purpose and Plan of the Treasury Financial Manual</b>
	2000	Financial Operations Startup Procedures for New Federal Entities
<b>2</b>		<b>CENTRAL ACCOUNTING AND REPORTING</b>
	1000	Introduction
	1500	Description of Accounts Relating to Financial Operations
	2000	Warrant and Nonexpenditure Transfer (NET) Transactions
	2500	Expenditure Transactions Between Appropriation, Fund, and Receipt Accounts
	3100	Instructions for Disbursing Officers' Reports
	3200	Foreign Currency Accounting and Reporting
	3300	Reports of Agencies for which the Treasury Disburses (FMS Form 224)
	3400	Accounting for and Reporting on Cash and Investments Held Outside of the U.S. Treasury
	3500	Daily Transmittal for Internal Revenue Service
	3900	Integration of Accounting Results
	4100	Debt Management Reports
	4200	Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)
	4300	Reporting Instructions for Accounts Invested in Department of the Treasury Securities
	4500	Grants, Loans, Credits, and Contingent Liabilities Involving Foreigners
	4600	Treasury Reporting Instructions for Credit Reform Legislation
	4700	Agency Reporting Requirements for the Financial Report of the United States Government
	5000	Accounting and Reporting on Monetary Assets (Non Operating Cash Items) Held by U.S. Treasury Offices
	5100	Reconciling Fund Balance with Treasury Accounts
<b>3</b>		<b>PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS</b>
	1000	Introduction
	2000	Payroll Vouchers
	3000	Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
	4000	Federal Income, Social Security and Medicare Taxes
	5000	Withholding of District of Columbia, State, City, and County Income or Employment Taxes
	6000	Purchasing U. S. Savings Bonds, Series EE and I, Through the Voluntary Payroll Savings Plan
	7000	Allotments and Assignments of Pay

## Volume I

<b>Part</b>	<b>Chapter</b>	<b>Title</b>
<b>4</b>		<b>DISBURSING</b>
	1000	Introduction
	1100	Delegations and Designations of Authority for Disbursing Functions
	2000	Payment Issue Disbursing Procedures
	3000	Third-Party Draft Procedures for Imprest Fund Disbursing Activities
	4500	Government Purchase Cards
	5000	Requisitioning, Preparing, and Issuing Treasury Checks
	6000	Checking Accounts with the U.S. Treasury
	6500	Magnetic Tape Check Issue and Reporting Level 8
	7000	Cancellations, Deposits, and Claims for Checks Drawn on the United States Treasury
	7100	Check Reclamations
	8000	Designated Depository Checking Accounts
	9000	Foreign Exchange
	10000	Delegation of Disbursing Authority
<b>5</b>		<b>DEPOSIT REGULATIONS</b>
	1000	Introduction
	2000	Checks and Cash Received in Collections
	3000	Deposit Ticket
	4000	Making Deposits
	4500	Deposits to Treasury Through the Fedwire Deposit System
	4600	Treasury Automated Lockbox Network
	4700	Plastic Card Collection Network
	5000	Uncollected and Lost Checks
	6000	Disposition of Foreign Currency and Checks Drawn on Foreign Banks
<b>6</b>		<b>OTHER FISCAL MATTERS</b>
	1000	Introduction
	2000	Cash Advances Under Federal Grant and Other Programs
	3000	Payments of Unclaimed Moneys and Refund of Moneys Erroneously Received and Covered
	3100	Certifying Payments and Recording Corresponding Intragovernmental Receivables in the Federal Government's Judgment Fund
	4000	On-Line Payment and Collection (OPAC) System
	5000	Administrative Accounting Systems Requirements in Support of the Debt Collection Improvement Act of 1996
	5100	Recovering Unclaimed Federal Financial Assets
	6000	Payment Procedures Upon Expiration of an Appropriation or a Continuing Resolution
	7000	Reporting Integrated Funding Transactions of Federal Assistance Programs
	8000	Cash Management
	8500	Cash Forecasting Requirements
	9000	Securing Government Deposits in Federal Agency Accounts

## PART 2 - CENTRAL ACCOUNTING AND REPORTING

### Table of Contents

Chapter	Section	Title
<b>1000</b>		<b>INTRODUCTION</b>
	1010	Authority
	1015	Principles and Features of the System of Central Accounts
	1020	Standard and Prescribed Forms Contacts
<b>1500</b>		<b>DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS</b>
	1510	Authority
	1515	Federal Account Symbols and Titles and Subclassified Accounts
	1520	Receipt, Appropriation (Expenditure), and Fund Account Descriptions
	1525	Receipt Account Classification
	1530	Expenditure Account Classification
	1535	Deposit Fund Accounts Contacts
<b>2000</b>		<b>WARRANT AND NONEXPENDITURE TRANSFER (NET) TRANSACTIONS</b>
	2010	Scope and Applicability
	2015	Authority
	2020	Definition of Terms
	2025	Prescribed Forms
	2030	Warrant Transactions
	2035	NET Transactions Using the GWA System
	2040	Borrowings Contacts
		Appendices
		1. Department of the Treasury Appropriation Warrant
		2. Department of the Treasury Surplus Warrant
<b>2500</b>		<b>EXPENDITURE TRANSACTIONS BETWEEN APPROPRIATION, FUND, AND RECEIPT ACCOUNTS</b>
	2510	Introduction
	2515	Types of Expenditure Transactions Addressed in This Chapter
	2520	Payments to General Services Administration (GSA)
	2525	Expenditure Transactions Not Requiring Payment by Check
	2530	Expenditure Transactions Requiring Payment by Check
	2535	SF 1081: Certification Contacts

Chapter	Section	Title
		Appendices
		1. Forms Prescribed for Expenditure Transactions between Appropriation, Fund, and Receipt Accounts
		2. FMS Form 5908: Journal Voucher Batch Transmittal
<b>3100</b>		<b>INSTRUCTIONS FOR DISBURSING OFFICERS' REPORTS</b>
	3110	Scope
	3115	Authority
	3120	Accounting Forms Used by Disbursing Officers and Agencies
	3125	General Information on Central Accounting Reports
	3130	Use of Accounting Forms (SFs 1218 and 1221 and FMS Form 1219 and 1220)
	3135	Use and Assignment of the 3- and 4-Digit Agency Location Code (ALC)
	3140	Preparing and Submitting SF 1218 and SF 1221
	3145	Preparing and Submitting FMS Form 1219 and FMS Form 1220
	3150	Classification of Special Transactions Reported on FMS Form 1220
	3155	Supplemental Reporting on FMS Forms 1219 and 1220
	3160	Reporting for Accounting Periods When No Transactions Occur
	3165	Submitting Final Accountability Reports
	3170	Fiscal Yearend Reporting and Cutoff Schedule of Reporting Deadlines
	3175	Integrating Accounting Results
	3180	Deposits in Transit System
	3185	Undistributed Audit
	3190	Statement of Differences
		Contacts
		Appendix
		Forms Prescribed for Statements of Accountability and Transactions
<b>3200</b>		<b>FOREIGN CURRENCY ACCOUNTING AND REPORTING</b>
	3210	Authority
	3215	Definitions
	3220	Reporting Requirements
	3225	Administration of Foreign Exchange
	3230	Translating Foreign Currencies To U.S. Dollar Equivalents
	3235	Foreign Currency Abbreviations and Conversions
	3240	Foreign Currency Fund Account Symbols and Titles
	3245	Nature, and Purpose of Foreign Currency Fund Accounts
	3250	Preparation and Distribution of FS Form 488 and DD Form 1363
		Contacts
		Appendices
		1. Report of Estimated Foreign Currency Collections and Expenditures
		2. Annual Report on Unfunded Foreign Currency Reservation Accounts
		3. Forms Prescribed for Foreign Currency Accounting and Reporting

<b>Chapter</b>	<b>Section</b>	<b>Title</b>
<b>3300</b>		<b>REPORTS OF AGENCIES FOR WHICH THE TREASURY DISBURSES (FMS FORM 224)</b>
	3310	Scope and Applicability
	3315	Authority
	3320	Use and Assignment of 8-Digit Agency Location Codes (ALCs)
	3325	Monthly Reporting Requirements
	3330	Preparation of FMS Form 224
	3335	Distribution of FMS Form 224
	3340	Correction of Errors in FMS Form 224
	3345	Fiscal Yearend Reporting and Cutoff
	3350	Verification or Reconciliation of Disbursements
	3355	Integration of Accounting Results
	3360	Deposits-in-Transit System
		Contacts
		Appendices
		1. Forms Prescribed for Agencies for which Treasury Disburses (FMS Form 224)
		2. Forms Prescribed for Statement of Differences
		3. Contact List for Banking Management Division
		Contact List for Deposits-in-Transit Reconciliation (Federal Reserve Banks and Branches)
<b>3400</b>		<b>ACCOUNTING FOR AND REPORTING ON CASH AND INVESTMENTS HELD OUTSIDE OF THE U.S. TREASURY</b>
	3410	Background
	3415	Authority
	3420	Definition of Terms
	3425	Description of Cash and Investments Held Outside of the U.S. Treasury Categories
	3430	Treasury's Policies on Agencies' Requirements
	3435	Agencies' Reporting Responsibilities and Requirements
	3440	Reconciling Cash and Investments Held Outside of the U.S. Treasury
	3445	Preparing and Submitting Prescribed Forms and Reports
		Contacts
		Appendices
		1. Subclass Descriptions, Cash and Investments Held Outside of the U.S. Treasury
		2. Cash and Investments Held Outside of the U.S. Treasury Transaction Guide— Statements of Transactions/Accountability Reporting
<b>3500</b>		<b>DAILY TRANSMITTAL FOR INTERNAL REVENUE SERVICE</b>
	3510	Authority
	3515	Background and Concepts
	3520	Reporting Requirements
	3525	Federal Tax Deposit Transmittal Format
		Contacts

Chapter	Section	Title
		Appendix
		1. Sample IRS Federal Tax Deposit Transmittal IRS Transmittal Line Item Descriptions
<b>3900</b>		<b>INTEGRATION OF ACCOUNTING RESULTS</b>
	3910	Authority
	3915	Monthly Integration of Agency - Financial Management Service Data
	3920	Verification of Check Data
	3925	Verification of Deposit Data
		Contacts
		Appendix
		Forms Prescribed for Integration of Accounting Results
<b>4100</b>		<b>DEBT MANAGEMENT REPORTS</b>
	4110	Scope and Applicability
	4115	Authority
	4120	Reporting Requirements
		Contacts
<b>4200</b>		<b>AGENCY REPORTS ON UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS (FMS FORM 2108: YEAREND CLOSING STATEMENT)</b>
	4210	Purpose of FMS Form 2108
	4215	Authority
	4220	Definition of Terms
	4225	Contract Authority
	4230	Cashier Fund Balances, Negative Balance Accounts, and Unamortized Premiums and Discounts
	4235	Investments in Public Debt or Agency Securities and Unrealized Discount
	4240	Closed Accounts
	4245	Reimbursements Earned and Refunds
	4250	Undelivered Orders and Contracts and Unfilled Customer Orders
	4255	Reporting Requirements
		Contacts
		Appendices
		1. FMS 2108: Yearend Closing Statement Instructions for Preparing Yearend Closing Statement Proof Formula for Individual Line Items of Unexpended Balances for Appropriations and Funds



Chapter	Section	Title
		2. FMS 2108: Definite, Unfunded Contract Authority Indefinite, Unfunded Contract Authority Instructions for Preparing Yearend Closing Statement for Unfunded Contract Authority (Definite and Indefinite) Proof Formula for Balancing Unfunded Contract Authority Account Symbols
		3. FMS 2108: Indefinite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Indefinite Borrowing Authority
		4. FMS 2108: Definite Borrowing Authority Instructions for Preparing Yearend Closing Statement for Definite Borrowing Authority
		5. Table: A Crosswalk of the FMS Form 2108 to SF 133

**4300****REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN DEPARTMENT OF THE TREASURY SECURITIES**

4310	Scope and Applicability
4315	Authority
4320	Definitions
4325	Availability of Funds
4330	Types of Securities
4335	Reporting Requirements
	Contacts

## Appendices

1. Revolving and Trust Revolving Funds
2. Deposit Funds
3. Special and Trust Funds

**4500****GRANTS, LOANS, CREDITS, AND CONTINGENT LIABILITIES INVOLVING FOREIGNERS**

4510	Scope and Applicability
4515	Authority
4530	Guide to Terms
4540	Reporting Requirements
4595	Inquiries

## Appendices

1. TFS Form 4501: Description of Foreign Loan or Credit and FMS Form 4501A: Description of Foreign Grant, Loan or Credit - Supplemental Information
2. TFS Forms 4502: Current Status of Active Credits and FMS Form 4502A: Current Status of Active Credits - Supplemental Information
3. TFS Form 4502B: Current Status of Active Credits Statement of Arrearages
4. TFS Form 4503: Current Status of Accounts Receivable (Original Maturity of Less than 90 Days) from Foreign Obligors
5. TFS Form 4504: Description of Guaranteed (Insured) Foreign Loan, Credit, or Other Payment Scheduling Agreement and U.S. Government Contingent Liability

Chapter	Section	Title
		6. TFS Forms 4505: Current Status of Guaranteed (Insured) Foreign Loans, Credits or Other Payment Scheduling Agreements and FMS Form 4505A: Current Status of Guaranteed (Insured) Foreign Loans, Credits or Other Payment Scheduling Agreements - Statement of Claims
		7. TFS Form 4506: Payment Schedule - Foreign Loan, Credit, or Other Payment Scheduling Agreement
		8. Codes Required for Preparation of Forms

## 4600 **TREASURY REPORTING INSTRUCTIONS FOR CREDIT REFORM LEGISLATION**

4610	Authority
4615	Definition of Terms
4620	Credit Account Symbols
4625	Accounts With Subclass Codes
4630	Interest Rates
4635	Borrowings From Treasury
4640	Interest on Uninvested Funds
4645	Appropriations
4650	Credit Account Transactions and Reporting Procedures
	Contacts

### Appendices

1. SF 224: Statement of Transactions - Program Account
2. SF 224: Statement of Transactions - Financing Account - Direct Loans
3. SF 224: Statement of Transactions - Financing Account - Guaranteed Loans

## 4700 **AGENCY REPORTING REQUIREMENTS FOR THE FINANCIAL REPORT OF THE UNITED STATES GOVERNMENT**

4701	Scope and Applicability
4702	Authority
4703	Definition of Terms
4704	FR Processing Key Dates
4705	Closing Package Requirements
4706	Intragovernmental Requirements
4707	FACTS I Requirements
	Contacts

### Appendices

1. Reclassified Financial Statement Line Item Descriptions
2. Financial Statement Reclassifications
3. Financial Report Notes
4. Other Data
5. Federal Trading Partner Department Codes for GFRS and FACTS I
6. Reciprocal Categories Crosswalk to Financial Statements
7. Federal Intragovernmental Transactions Categories of Reciprocal U.S. Government Standard General Ledger Proprietary Accounts
8. CFO Representation Template
9. Budget Subfunction (BSF) Codes

Chapter	Section	Title
		10. Quarterly Data Submission Format
		11. Fiscal 2004 U.S. Government Standard General Ledger Chart of Accounts
<b>5000</b>		<b>ACCOUNTING AND REPORTING ON MONETARY ASSETS (NON OPERATING CASH ITEMS) HELD BY U.S. TREASURY OFFICES</b>
	5010	Authority
	5015	Background and Purpose
	5020	Definition of Terms
	5025	Reporting Entities
	5030	Prescribed Forms and Reports
	5035	Monetary Asset Account Symbols and Titles
	5040	Reporting Requirements
		Contacts
		Appendices
		1. FMS Form 5693: Statement of Assets and Liabilities
		2. SF 224: Statement of Transactions
		3. SF 1220: Statement of Transactions
		4. SF 1219: Statement of Accountability
		5. Instructions for Preparing FMS 62
		6. SF 5515: Debit Voucher
		7. SF 215: Deposit Ticket
		8. FMS Form 2075: Outstanding Currency in Circulation by Classes and Denominations Held by the Office of Currency Standards
		9. TUS Form 4133: Monthly Report of Paper Currency on Hand
		10. Advice of Gold Transaction
<b>5100</b>		<b>RECONCILING FUND BALANCE WITH TREASURY ACCOUNTS</b>
	5110	Applicability
	5115	Authority
	5120	Definition of Terms
	5125	Background
	5130	Reconciliation of Agency SGL Fund Balances with Treasury Accounts
	5135	Treasury's Central Reconciliation Processes
	5140	Reconciling Small Differences for Deposits
	5145	Reconciling Budget Clearing Account (BCA) Differences
	5150	Available Reconciliation Tools
	5155	Agency Operating Procedures and Certifications
		Contacts
		Appendices
		1. Fund Balance with Treasury Reconciliation Contact List
		2. Common Problems and Solutions for Reconciling Fund Balance with Treasury Accounts