



# Audit Report



OIG-14-012

Audit of the Department of the Treasury's Closing Package  
Financial Statements for Fiscal Years 2013 and 2012

December 17, 2013

Office of  
Inspector General  
Department of the Treasury

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DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

December 17, 2013

**MEMORANDUM FOR JAIME M. SALING, DIRECTOR  
FINANCIAL AND BUDGET REPORTS DIRECTORATE  
BUREAU OF THE FISCAL SERVICE**

**DAWN SIMPSON, ASSISTANT DIRECTOR  
FINANCIAL MANAGEMENT AND ASSURANCE  
GOVERNMENT ACCOUNTABILITY OFFICE**

**REGINA KEARNEY  
SENIOR ADVISOR TO THE DEPUTY CONTROLLER  
OFFICE OF MANAGEMENT AND BUDGET**

**FROM:** Michael Fitzgerald  
Director, Financial Audit

**SUBJECT:** Audit of the Department of the Treasury's Closing Package  
Financial Statements for Fiscal Years 2013 and 2012

I am pleased to transmit the attached audited Department of the Treasury (Department) closing package financial statements for fiscal years 2013 and 2012. Under a contract monitored by the Office of Inspector General, KPMG LLP (KPMG), an independent certified public accounting firm, performed an audit of the Department's closing package financial statements as of September 30, 2013 and 2012, and for the years then ended. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 14-02, *Audit Requirements for Federal Financial Statements*.

In its audit, KPMG reported:

- the closing package financial statements were fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles.
- no matters involving internal control over the financial reporting for the closing package financial statements that are considered material weaknesses, and
- no instances of reportable noncompliance with the *Treasury Financial Manual* Volume I, Part 2, Chapter 4700 (TFM Chapter 4700).

In connection with the contract, we reviewed KPMG's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the closing package financial statements, or make any conclusions with regard to the effectiveness of internal control over financial reporting or compliance with TFM Chapter 4700. KPMG is responsible for the attached auditors' report dated December 17, 2013, and the conclusions expressed therein. Our review disclosed no instances where KPMG did not comply, in all material respects, with generally accepted government auditing standards.

Should you have any questions, please contact me at (202) 927-5789, or a member of your staff may contact Ade Bankole, Manager, Financial Audit at (202) 927-5329.

Attachment

**SECTION I**

**INDEPENDENT AUDITORS' REPORT**

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KPMG LLP  
Suite 12000  
1801 K Street, NW  
Washington, DC 20006

## Independent Auditors' Report

Inspector General  
U.S. Department of the Treasury:

### Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the U.S. Department of the Treasury (Department), which is comprised of the Closing Package Financial Statement Report – Balance Sheet as of September 30, 2013 and 2012, and the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended, and the related Financial Report (FR) Notes Reports (except for the information in the FR Notes Reports entitled “Threshold”, Sections E and F in FR Notes Report No. 16, Section B in FR Notes Report No. 18, Text Data Line No. 2 in FR Notes Report No. 25, and Text Data Line No. 3 in FR Notes Report No. 26); the accompanying Additional Note No. 31; the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2013 and 2012; and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter referred to as the “closing package financial statements”).

### *Management's Responsibility for the Closing Package Financial Statements*

Management is responsible for the preparation and fair presentation of these closing package financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the closing package financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these closing package financial statements based on our audits. We did not audit the financial statements of the Internal Revenue Service (IRS), a component entity of the Department, which statements reflect total assets of \$42.2 and \$46.8 billion, net cost of operations of \$12.3 and \$12.8 billion before applicable eliminating entries, budgetary resources of \$12.7 and \$13.2 billion, and custodial activity of \$2,851 and \$2,528 billion, as of and for the years ended September 30, 2013 and September 30, 2012, respectively. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for IRS, is based solely on the report of the other auditor.

We did not audit the financial statements of the Office of Financial Stability (OFS), a component entity of the Department, which statements reflect total assets of \$71.2 and \$116.7 billion, net income from operations of \$7.7 and \$7.7 billion before applicable eliminating entries, and budgetary resources of \$37.9 and \$67.8 billion, as of and for the years ended September 30, 2013 and September 30, 2012, respectively. Those statements were audited by another auditor, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for OFS, is based solely on the report of the other auditor.



We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 14-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 14-02 require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the closing package financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the closing package financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the closing package financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the closing package financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Opinion on the Closing Package Financial Statements***

In our opinion, based on our audits and the reports of the other auditor, the closing package financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of the Treasury as of September 30, 2013 and 2012, and its net costs and changes in net position for the years then ended in accordance with U.S. generally accepted accounting principles.

#### ***Emphasis of Matter***

We draw attention to Additional Note No. 31 to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 (TFM Chapter 4700) for the purpose of providing financial information to the U.S. Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the consolidated balance sheets of the Department as of September 30, 2013 and 2012, and the related consolidated statements of net cost, consolidated statements of changes in net position, combined statements of budgetary resources, and statements of custodial activity for the years then ended (hereinafter referred to as the "general-purpose financial statements"). Our opinion is not modified with respect to this matter.

As discussed in FR Notes Report Nos. 4A, 20, 28A, 28B and Additional Note 31, the Department is a participant in significant legislation and transactions whose purpose is to assist in stabilizing the financial markets. Also as discussed in Additional Note 31, the closing package financial statements do not include the assets, liabilities, or results of operations of commercial entities in which the Department has a significant equity interest as it has determined that none of these entities meet the criteria for inclusion as a federal entity and are therefore not included in the closing package financial statements. Furthermore, as discussed in Additional Note 31, the value of certain investments, loans, commitments, and asset guarantees is based on estimates. These estimates are inherently subject to substantial uncertainty arising from the likelihood of future changes in general economic, regulatory, and market conditions. In addition, there are significant uncertainties related to the amounts that the Department will realize from its



investments. As such, there will likely be differences between the estimated value of these investments, loans, commitments, and asset guarantees as of September 30, 2013 and 2012, and the amounts that may ultimately be realized from these assets or may be required to settle these commitments and asset guarantees. Such differences may be material and will also affect the ultimate cost of these programs. Our opinion is not modified with respect to these matters.

As discussed in Additional Note 31 to the closing package financial statements, in 2013 the Department adopted Statement of Federal Financial Accounting Standards No. 43, *Funds from Dedicated Collections: Amending Statement of Federal Financial Accounting Standards No. 27, Identifying and Reporting Earmarked Funds*. The 2012 closing package financial statements have been adjusted for the retrospective application of the new accounting guidance. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### *Opinion on the General-Purpose Financial Statements*

We have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Bulletin No. 14-02, the general-purpose financial statements of the U.S. Department of the Treasury as of and for the years ended September 30, 2013 and 2012, and our report thereon, dated December 16, 2013, expressed an unmodified opinion on those financial statements.

#### *Required Supplementary Information*

U.S. generally accepted accounting principles require that the information in Section E in FR Notes Report No. 16, Text Data Line No. 2 in FR Notes Report No. 25, Text Data Line No. 3 in FR Notes Report No. 26 and Other Data Report Nos. 1, 8, 9, 14 and 17, except for the information included in the Other Text Data of Other Data Report No. 1 (which is discussed below), be presented to supplement the basic closing package financial statements. Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the closing package financial statements, and other knowledge we obtained during our audits of the closing package financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Combining Statements of Budgetary Resources and Management's Discussion and Analysis that U.S. generally accepted accounting principles require to be presented to supplement the closing package financial statements. Such missing information, although not a part of the closing package financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the closing package financial statements is not affected by this missing information.



### *Other Information*

Our audits were conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information included in Section F in FR Notes Report No. 16; Section B in FR Notes Report No. 18; the Other Data Report Nos. 2, 11, 12, 15, and 16; the information included in the Other Text Data of Other Data Report No. 1; and the information entitled “Threshold” in FR Notes Report Nos. 2 through 11, 15, 19, 20, and 28A; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost and Statement of Changes in Net Position; and the information in the Closing Package Line Reclassification Summary Report – Custodial Activity are presented for purposes of additional analysis in accordance with TFM Chapter 4700 and are not a required part of the closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the closing package financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### ***Restriction on Use of the Report on the Closing Package Financial Statements***

This report is intended solely for the information and use of the Department’s management, the Department’s Office of the Inspector General, the Fiscal Service, OMB, and GAO in connection with the preparation and audit of the *Financial Report of the U.S. Government* and is not intended to be and should not be used by anyone other than these specified parties.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards* and OMB Bulletin No. 14-02, we have also issued a combined auditors’ report dated December 16, 2013 which presents our opinion on the Department’s general-purpose financial statements; our consideration of the Department’s internal control over financial reporting; and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters that are required to be reported under *Government Auditing Standards*. That report should be read in conjunction with this report in considering the results of our audits of the closing package financial statements. Our audit of the general-purpose financial statements of the Department as of and for the year ended September 30, 2013 disclosed the following material weakness, significant deficiency, other matter and noncompliance:

- A. Material Weakness in Internal Control Over Financial Reporting at the IRS (Repeat Condition)
- B. Significant Deficiency in Internal Control in Information Systems Controls at the Bureau of the Fiscal Service (Repeat Condition)
- C. Other Matter of Potential Violation of the *Anti-Deficiency Act* (Repeat Condition).
- D. Noncompliance with *Federal Financial Management Improvement Act of 1996* (Repeat Condition)

### ***Internal Control Over Financial Reporting Specific to the Closing Package Financial Statements***

In planning and performing our audit of the closing package financial statements, we also considered the Department’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the closing package financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Department’s internal control.



A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control for the closing package financial statements was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters Specific to the Closing Package Financial Statements***

As part of obtaining reasonable assurance about whether the Department's closing package financial statements are free from material misstatement, we also performed tests of its compliance with certain provisions of TFM Chapter 4700. However, providing an opinion on compliance with those provisions was not an objective of our audit of the closing package financial statements, and accordingly, we do not express such an opinion. The results of our tests of compliance with TFM Chapter 4700 disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 14-02.

***Purpose of the Other Reporting Required by Government Auditing Standards***

The purpose of the communication described in the Other Reporting Required by *Government Auditing Standards* section is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Department's internal control or compliance. Accordingly, this communication is not suitable for any other purpose.

**KPMG LLP**

December 17, 2013

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**SECTION II**

**DEPARTMENT OF THE TREASURY'S  
CLOSING PACKAGE FINANCIAL STATEMENTS  
FOR FISCAL YEARS 2013 AND 2012**

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

12-16-2013 15:10:21

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

**I** = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>
Assets:				
Non-Federal				
Cash and Other Monetary Assets		177,483	178,186	178,186
Accounts and Taxes Receivable		38,602	41,463	41,463
Loans Receivable and mortgage backed securities		27,670	30,222	30,222
TARP Direct Loans and Equity Investments		17,869	40,231	40,231
Inventory and Related Property		750	630	630
Property, Plant and Equipment		2,646	2,435	2,435
Debt and Equity Securities		14,114	18,047	18,047
Investment in Government sponsored enterprises (GSEs)		140,221	109,342	109,342
Derivative Assets	I	0	0	0
Other Assets		6,402	6,050	6,050
<b>Total Non-Federal Assets</b>		<b>425,757</b>	<b>426,606</b>	<b>426,606</b>
Federal				
Fund Balance with Treasury		367,820	344,346	344,346
Federal Investments		0	968	968
Accounts Receivable		433	525	525
Accounts Receivable, capital transfers		0	0	0
Interest Receivable		282	531	531
Loans Receivable		1,122,973	946,705	946,705
Transfers Receivable		0	0	0
Benefit Program Contributions Receivable		0	0	0

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

12-16-2013 15:10:21

**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

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<b>Closing Line item</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>
Advances to Others and Prepayments		2	2	2
Other Assets (without reciprocals)		17,123,357	16,202,179	16,202,179
Total Federal Assets		18,614,867	17,495,256	17,495,256
Total Assets		19,040,624	17,921,862	17,921,862
<b>Liabilities</b>				
<b>Non-Federal</b>				
Accounts Payable		(3,897)	(4,922)	(4,922)
Federal Debt Securities Held by the Public		(12,003,030)	(11,307,583)	(11,307,583)
Federal Employee and Veteran Benefits Payable		(685)	(655)	(655)
Environmental and Disposal Liabilities		0	0	0
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		(9)	(7)	(7)
Liabilities to Government Sponsored Enterprises		0	(9,003)	(9,003)
Insurance and Guarantee Program Liabilities		0	0	0
Derivative Liabilities	I	0	0	0
Other Liabilities		(202,491)	(83,804)	(83,804)
Total Non-Federal Liabilities		(12,210,112)	(11,405,974)	(11,405,974)
<b>Federal</b>				
Accounts Payable		(128,489)	(256)	(256)
Accounts Payable, capital transfers		0	0	0

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**GF003F-Closing Package Financial Statement Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

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<b>Closing Line item</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>
Federal Debt		(4,800,041)	(4,822,607)	(4,822,607)
Interest Payable		(43,157)	(45,592)	(45,592)
Loans Payable		0	0	0
Transfers Payable		(28)	0	0
Benefit Program Contributions Payable		(181)	(247)	(247)
Advances from Others and Deferred Credits		(47)	(57)	(57)
Liability to the General Fund for custodial and other non-entity assets		(1,417,423)	(1,257,752)	(1,257,752)
Other Liabilities (without reciprocals)		(3)	19	19
Total Federal Liabilities		(6,389,369)	(6,126,492)	(6,126,492)
Total Liabilities		(18,599,481)	(17,532,466)	(17,532,466)
Net Position-All Other Funds		(392,466)	(340,149)	(346,173)
Net Position- Funds From Dedicated Collections		(48,677)	(49,247)	(43,223)
Total Net Position		(441,143)	(389,396)	(389,396)
Total Liabilities and Net Position		(19,040,624)	(17,921,862)	(17,921,862)

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

12-16-2013 15:10:21

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF NET COST

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

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<b>Closing Line item</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>
Gross Cost:				
Non-Federal Gross Cost		16,313	(261,197)	(261,197)
Interest on Debt Held by the Public		247,582	245,707	245,707
Gain/Loss from changes in actuarial assumptions		0	0	0
Total Non-Federal Gross Cost		263,895	(15,490)	(15,490)
Federal Gross Cost				
Benefit Program Costs		1,734	1,756	1,756
Imputed Costs		776	813	813
Buy/Sell Costs		3,798	2,044	2,044
Federal Securities Interest Expense		177,831	187,285	187,285
Borrowing and Other Interest Expense		8,211	8,746	8,746
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		469	489	489
Total Federal Gross Cost		192,819	201,133	201,133
Department Total Gross Cost		456,714	185,643	185,643
Earned Revenue				
Non-Federal Earned Revenue		(134,405)	(3,822)	(3,822)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(1,039)	(1,083)	(1,083)
Federal Securities Interest Revenue (exchange)		0	0	0

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

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GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF NET COST

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

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<b>Closing Line item</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>
Borrowing and Other Interest Revenue (Exchange)		(37,614)	(35,511)	(35,511)
Borrowings Gains		(32)	(46)	(46)
Other Revenue (without reciprocals)		0	0	0
Total Federal Earned Revenue		(38,685)	(36,640)	(36,640)
Department Total Earned Revenue		(173,090)	(40,462)	(40,462)
Net Cost		283,624	145,181	145,181

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

12-16-2013 15:10:21

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

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Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Beginning Net Position		(389,396)	(80,138)	(80,138)
Non-Federal Prior-Period Adjustments				
Changes in Accounting Principles - Non Federal		0	0	0
Corrections of Errors - Non Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Non Federal		0	0	0
Federal Prior-Period Adjustments				
Change in Accounting Principles - Federal		0	0	0
Corrections of Errors - Federal		0	0	0
Corrections of Errors - Years Preceding the Prior Year - Federal		0	0	0
Adjusted Beginning Net Position Balance		(389,396)	(80,138)	(80,138)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		(2,128,111)	(1,836,315)	(1,836,315)
Corporation Income Taxes		(270,425)	(237,492)	(237,492)
Unemployment Taxes		(7,749)	(7,053)	(7,053)
Excise Taxes		(82,449)	(78,067)	(78,067)
Estate and Gift Taxes		(18,783)	(13,945)	(13,945)
Custom Duties		0	0	0
Other Taxes and Receipts		(84,968)	(87,805)	(87,805)

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

12-16-2013 15:10:21

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

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<b>Closing Line item</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>
Miscellaneous Earned Revenue		23	(4,741)	(4,741)
Total Non-Federal Nonexchange Revenue		(2,592,462)	(2,265,418)	(2,265,418)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue (nonexchange)		0	0	0
Borrowing and other interest revenue (nonexchange)		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0
Total Federal Nonexchange Revenue		0	0	0
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(498,977)	(402,868)	(402,868)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(25)	(185)	(185)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		0	43	43

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

12-16-2013 15:10:21

**GF003F-Closing Package Financial Statement Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

**I** = Inactive Line

Closing Line item	Status	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported
Expenditure transfers-in of financing sources		0	0	0
Expenditure Transfers-out of financing sources		83	128	128
Nonexpenditure Transfers-In of Financing Sources - Capital Transfers		0	0	0
Nonexpenditure Transfers-out of Financing Sources - Capital Transfers		0	0	0
Collections for Others Transferred to the General Fund		0	0	0
Accrual for Amounts to be Collected for Others and Transferred to the General Fund		0	0	0
Other budgetary financing sources		(11,922)	(95,879)	(95,879)
Total Budgetary Financing Sources		(510,841)	(498,761)	(498,761)
Other Financing Sources:				
Transfers-in Without Reimbursement		0	0	0
Transfers-out Without Reimbursement		42	47	47
Imputed Financing Source		(776)	(812)	(812)
Non-Entity Collections Transferred to the General Fund		2,770,760	2,308,533	2,308,533
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		(2,857)	1,972	1,972
Other non-budgetary financing		763	0	0



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

12-16-2013 15:10:21

GF003F-Closing Package Financial Statement Report

**Statement:** STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2013 **Period:** SEPTEMBER

**Entity:** 2000-Department of the Treasury **Reported In:** MILLIONS **Decimal Point:** ZERO

Amounts presented as debits and credits()  
The accompanying notes are an integral part of these financial statements.

I = Inactive Line

<b>Closing Line item</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>
sources				
Total Other Financing Sources		2,767,932	2,309,740	2,309,740
Net Cost		283,624	145,181	145,181
Ending Net Position Balance		(441,143)	(389,396)	(389,396)

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 16 and 23

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Federal Reserve Earnings      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Credit	1,930,247	1,646,809	1,646,809	0
2		FRB earnings on Treasury securities that exceed the statutory amount.	Credit	75,767	81,957	81,957	0

**Section: B**      **Section Name:** Related Parties, External to the Reporting Entity for the Financial Report      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Credit				
4		Related party net cost of operations	Debit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 16 and 23

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
1	Describe any significant events or transactions that occurred after the date of the Balance Sheet but before the issuance of agency's audited financial statements that have a material effect on the financial statements and, therefore, require adjustments or disclosure in the statements.	See CP Note 31, Part 3H
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	N/A
3	When applying the general rule of the Statements of Federal Financial Accounting Standards (SFFAS) No. 7, par. 48, describe the specific potential accruals that are not made and the practical and inherent limitations affecting the accrual of taxes and duties.	In accordance with SFFAS No. 7, Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting, some unpaid tax assessments do not meet the criteria for financial statement recognition. Under Internal Revenue Code Section 6201, the Department is authorized and required to make inquiries, determinations, and assessments of all taxes which have not been duly paid (including interest, additions to the tax, and assessable penalties) under the law. Unpaid assessments result from taxpayers filing returns without sufficient payment, as well as from tax compliance programs such as examination, under-reporter, substitute for return, and combined annual wage reporting. The Department also has authority to abate the paid or unpaid portion of an assessed tax, interest, and penalty. Abatements occur for a number of reasons and are a normal part of the tax administration process. Abatements may result in claims for refunds or a reduction of the unpaid assessed amount. Under federal accounting standards, unpaid assessments require taxpayer or court agreement to be considered federal taxes receivable. Assessments not agreed to by taxpayers or the courts are considered compliance assessments and are not considered federal taxes receivable. Due to the lack of agreement, these compliance assessments are less likely to have future collection potential than those unpaid assessments that are considered federal taxes receivable.
4	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differ from that prescribed by SFFAS No. 7, par. 48.	N/A
5	List all of the agency's components for which balances and activities are not combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	N/A
6	List all of the agency's components for which balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	See CP Note 31 Part 2 A
7	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 - FR Notes.	See CP Note 31, Part 2
8	Provide any other relevant information pertaining to the Federal Reserve Earnings.	See CP Note 31 Part 2 AB
9	Describe the nature of the related party relationship and transactions pertaining to the amount in the 'Other Notes Info, tab, Related party receivables' line.	See CP Note 31 Part 2 AB
10	Describe the nature of the related party relationship and transactions pertaining to the amount in the 'Other	N/A

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 16 and 23

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
	Notes Info " tab," Related party payables" line.	
11	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
12	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
13	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	See Note 31 Part 2 AB
14	Provide details on the investments in related parties.	N/A
15	Provide details on related party leases.	N/A
16	Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	The Secretary serves on the FHFA Oversight Board, and consults with the Director of FHFA on matters involving Fannie Mae and Freddie Mac. This provides the Department a voice in the FHFA's actions as the conservator for Fannie Mae and Freddie Mac. The Department has no transactions with FHFA.
17	Provide any other useful information on related parties.	See Note 31 Part 2 AB

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 5, 6, and 12	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description	NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Cash and Other Monetary Assets	D	A	177,483	178,186		
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash- not restricted	82,742	79,195	79,195	0
2	Operating Cash- restricted				
3	Other cash - not restricted	207	149	149	0
4	Other cash - restricted	399	379	379	0
5	International monetary assets	72,888	76,812	76,812	0
6	Gold	11,062	11,062	11,062	0
7	Foreign currency	10,185	10,589	10,589	0
	<b>Total</b>	<b>177,483</b>	<b>178,186</b>	<b>178,186</b>	<b>0</b>

Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 02 Cash and Other Monetary Assets**Fiscal Year:** 2013**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 1, 5, 6, and 12**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.****Section:** A **Section Name:** Other Related Information**Line Attributes:** Dollars  
**Rounding Method:** Millions**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit - available balance	Debit	44,649	41,328	41,328	0
2		Reserve Position in the IMF	Debit	19,838	23,496	23,496	0
3		SDR Holdings-Exchange Stabilization Fund	Debit	54,972	55,240	55,240	0
4		SDR Certificates outstanding with the FRB	Credit	5,200	5,200	5,200	0
5		Interest bearing liability to the IMF for SDR Allocations	Credit	54,177	54,463	54,463	0
6		Gold certificates	Credit	11,037	11,037	11,037	0

**Section:** B **Section Name:** Gold**Line Attributes:** Units

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of fine troy ounces of gold	N/A	261,498,927.0000	261,498,927.0000	261,498,927.0000	.0000
2		Statutory price of 1 fine troy ounce of gold	N/A	42.2222	42.2222	42.2222	.0000
3		Market value of 1 fine troy ounce of gold	N/A	1,326.5000	1,776.0000	1,776.0000	.0000

**U.S. Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF006 - FR Notes Report**

<b>Note:</b> 02	Cash and Other Monetary Assets	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 5, 6, and 12	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> C	<b>Section Name:</b> Analysis of Cash Held Outside Treasury	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER
1		Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountbilit	Credit		
2			Credit		
3			Credit		
4			Credit		
5			Credit		
6			Credit		
7		Total cash reported in Note 2.	N/A		

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 02 Cash and Other Monetary Assets

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 5, 6, and 12

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted."	This is mainly comprised of cash reported by the Fiscal Service as Miscellaneous Cash listed in Note 5 of the Department's AFR. It is mainly cash expected to be included in Operating Cash in the near future and it fluctuates daily.
2	Describe the restrictions on the cash reported in the line item "Other cash - restricted" and any statutory authority (law, regulation, or agreement).	This is mainly non-entity, includes seized cash reported by the Treasury Forfeiture Fund and international reserve assets created by the International Monetary Fund.
3	If the cash is restricted because it is non-entity, state the entity for which the cash is being held.	Internal Revenue Service that is held for taxpayers. Treasury Forfeiture Fund - individuals or entities who own the seized cash. International Monetary Fund - domestic currency available as needed through non-interest-bearing letter of credit. Office of Financial Stability - cash on deposit to facilitate the payments of claims under the FHA-Refinance Program.
4	Is the reported restricted cash being held in a financial institution? If yes, is it a Treasury designated bank?	The Office of International Affairs maintains funds at the Federal Reserve Bank in New York that are restricted for use by the IMF. The articles of agreement with the IMF provide for return of these funds should the U.S. withdraw from the IMF. Other restricted assets are held at Treasury designated financial institutions.
5	If the agency has restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Fiscal Service (BFS) security, agency security, and/or non-Federal security?	Invested cash is displayed on the balance sheet as investments rather than cash. Investments in BPD securities are eliminated from the Department's balance sheet.
6	Describe the nature of the amount in the line item "Foreign currency."	Foreign currency is held by the Exchange Stabilization Fund. All operations of the ESF require the explicit authority of the Secretary of the Treasury. FMS Operating Cash also hold foreign currency in a custodial capacity for the use of the entire U.S. Government.
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	Treasury exchange rate.
9	Provide additional details describing the nature and cause of reconciling items reported in Section C, lines 2 through 6.	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31. Part 2.F  IMF Letter of Credit and the Reserve Position include amounts subject to Federal Credit Reform Act.



**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
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<b>Note:</b> 03	Accounts and Taxes Receivable	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 13	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description	NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Accounts and Taxes Receivable	D	A	38,602	41,463	
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	500	162	162	0
2	Related interest receivable - accounts receivable	3,087	2,287	2,287	0
3	Penalties, fines, and administrative fees receivable	33	18	18	0
4	Less: allowance for loss on accounts receivable	-2	-1	-1	0
5	Less: allowance for loss on interest receivable	-7	-5	-5	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-22	-12	-12	0
7	Taxes receivable, gross	159,087	152,060	152,060	0
8	Less: allowance for loss on taxes receivable	-124,074	-113,046	-113,046	0
	<b>Total</b>	38,602	41,463	41,463	0

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.
Line Item Notes - Related interest receivable - accounts receivable (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 03      Accounts and Taxes Receivable

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000      Department of the Treasury

**Agency Notes:** 1 and 13

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A      **Section Name:** Taxes (To be completed by the Depts. of Treasury, Labor and Homeland Security)

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest on uncollectible accounts (SFFAS No. 1, par. 55)	Debit		5	5	0

**Tab: Text Data**

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	Allowances are calculated differently by each Treasury bureau depending on the nature of the balances. Treasury cannot reasonably estimate interest on uncollectible accounts.
2	Describe the method(s) used to calculate the allowance on taxes receivable.	2. IRS- Uses a sophisticated model to estimate both taxes receivable and the allowance. TTB uses aging, analysis of individual accounts, analysis of offers in compromise, etc.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	No known material differences.
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.I

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 04A Direct Loans Receivable and Mortgage Backed Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 11, and 12

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Loans Receivable and mortgage backed securities		D	A	27,670	30,222		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
Line Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans outstanding	CY Net loans receivable	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net loans receivable
13	I GSE Mortgage Backed Securities Purchase Program						
15	International Monetary Fund -- Quota	1,995	99	1,896	1,995	137	1,858
16	International Monetary Fund -- New Arrangements to Borrow	3,653	-15	3,668	1,490	-21	1,511
17	SBLF Small Business Lending	3,633	28	3,605	3,980	50	3,930
18	IMF - NAB (Non-Credit Reform)	10,110	156	9,954	10,382	142	10,240
19	HFA Initiative	9,335	915	8,420	13,684	1,128	12,556
20							
21							
22	All other loans receivable	143	16	127	139	12	127
<b>Total</b>		<b>28,869</b>	<b>1,199</b>	<b>27,670</b>	<b>31,670</b>	<b>1,448</b>	<b>30,222</b>

**Threshold**

Line Description	Question	Answer
Line Item Notes - SBLF Small Business Lending (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.
Line Item Notes - HFA Initiative (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is from the normal course of business reflecting prepayments during the year.
Line Item Notes - HFA Initiative (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.
Line Item Notes - All other loans receivable (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 04A Direct Loans Receivable and Mortgage Backed Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 11, and 12

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name:</b> Subsidy Expense/(Income)			<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero	
					<b>Rounding Method:</b> Millions			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	
13	I	GSE Mortgage Backed Securities Purchase Program	Debit			-705	705	
15		International Monetary Fund -- Quota	Debit	5	67		67	
16		Internation Monetary Fund -- New Arrangements to Borrow	Debit	6	-20		-20	
17		SBLF Small Business Lending Fund	Debit	34	105	105	0	
18			Debit					
19		HFA Initiative	Debit	-74	515	515	0	
20		IMF Quota	Debit			67	-67	
21		IMF NAB	Debit			-20	20	
22		All other loans receivable	Debit	6	-3	-3	0	
23		Total	N/A	-23	664	-41	705	

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - SBLF Small Business Lending Fund (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The 2013 performance assumptions anticipate an increased cost due to lower dividend rates, both actual and projected, paid by participating institutions relative to the dividend rates projected as of September 30, 2012. These lower dividend rates are the result of continuing success by participating banks in increasing small business lending.
Other Notes Info - All other loans receivable (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 04A	Direct Loans Receivable and Mortgage Backed Securities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 11, and 12	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> B	<b>Section Name:</b> Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Balances for property held Pre-1992	Debit				
2		Balances for property held Post-1991	Debit				

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide a broad description of foreclosed property.	N/A
2	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.H

**U.S. Department of the Treasury  
Financial Management Service  
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<b>Note:</b> 04B      Loan Guarantees	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000      Department of the Treasury	<b>Agency Notes:</b> 1 and 7	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>	
	<b>I = Inactive Line</b>	

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
		C	L	9	7		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>			<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
9 I	Air Transportation Stabilization Board						
13	FHA -Refinance Program			9	7	7	0
14							
15							
16							
17							
18	All other loan guarantee liabilities						
	<b>Total</b>			9	7	7	0

<b>Threshold</b>		
Line Description	Question	Answer
Line Item Notes - FHA -Refinance Program (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury  
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<b>Note:</b> 04B      Loan Guarantees	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000      Department of the Treasury	<b>Agency Notes:</b> 1 and 7	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>	
<b>I = Inactive Line</b>		

**Tab: Other Notes Info.**

<b>Section: A</b>				<b>Section Name:</b> Other Related Information				<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero	
								<b>Rounding Method:</b> Millions			
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding	CY Amount Guaranteed by the Government	CY Subsidy Expense	D	PY Face Value of Loans Outstanding	PY Amount Guaranteed by the Government	PY Subsidy Expense	D
9	I	Air Transportation Stabilization Board	N/A								
13		FHA -Refinance Program	N/A	489	59			307	41		6
14			N/A								
15			N/A								
16			N/A								
17			N/A								
18		All other loans guarantee liabilities	N/A								
19		Total:	N/A	489	59			307	41		6

Line Description	Question	Answer
Other Notes Info - FHA -Refinance Program (CY Face Value of Loans Outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	During fiscal year 2013, \$182 million of loans were disbursed by the FHA
Other Notes Info - FHA -Refinance Program (CY Amount Guaranteed by the Government)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The increase is directly related to the increase in loans that were disbursed by the FHA
Other Notes Info - FHA -Refinance Program (CY Subsidy Expense)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.H

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**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Immaterial to the Dept no separate note disclosure

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Inventory and Related Property		D	A	750	630		
			<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
Line Status	Line Description			2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year			640	757	757	0
2	Prior-period adjustment (not restated)						
3	Capitalized acquisitions from the public			904	787	787	0
4	Capitalized acquisitions from Government agencies						
5	Inventory sold or used			-779	-904	-904	0
6	Total allowance for inventories and related property			-15	-10	-10	0
	<b>Total</b>			750	630	630	0



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**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Immaterial to the Dept no separate note disclosure

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A      **Section Name:** Inventory Yearend Balances by Category Type

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit				
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating materials and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit				
5		Operating materials and supplies held for use	Debit	14	18	18	0
6		Operating materials and supplies held in reserve for future use	Debit	34	26	26	0
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8		Stockpile materials	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit	75	89	89	0
11		Other related property	Debit	642	507	507	0
12		Total allowance for inventories and related property	Credit	15	10	10	0
13		Total inventories and related property, net	N/A	750	630	630	0

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<b>Note:</b> 05	Inventories and Related Property	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> Immaterial to the Dept no separate note disclosure	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> A	<b>Section Name:</b> Inventory Yearend Balances by Category Type	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Operating materials and supplies held for use (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.
Other Notes Info - Operating materials and supplies held in reserve for future use (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.

<b>Section:</b> B	<b>Section Name:</b> Capitalized Acquisitions From Government Agencies by Trading Patnr	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		General Services Administration	Debit				
2		Department of Defense	Debit				
3		Department of Justice	Debit				
4		National Aeronautics and Space Administration	Debit				
5		All other departments	Debit				
6		Total Capitalized Assets from Federal Agencies	N/A				

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**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Immaterial to the Dept no separate note disclosure

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** C **Section Name:** Other Information - Dollar Value

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	646	571	0	571
2		Forfeited property	Debit	60	84	0	84
3		Goods held under price support and stabilization programs	Debit				

**Section:** D **Section Name:** Other Information - Number of Items/Volume

**Line Attributes:** Units

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	34,559.0000	30,702.0000	30,702.0000	.0000
2		Forfeited property	N/A	16,311.0000	16,343.0000	16,343.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

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**Note:** 05 Inventories and Related Property

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Immaterial to the Dept no separate note disclosure

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	All inventories that is not for sale has an allowance of 100% of the original value.
2	Significant accounting principles and methods of applying those principles.	Inventory and related property includes inventory, operating materials and supplies and forfeited property held by Treasury. Treasury's operating materials and supplies are maintained for the production of bureau products. Treasury maintains inventory accounts or balances for use in manufacturing currency and coins. The cost of these items is included in inventory costs and is recorded as cost of goods sold upon delivery to customers. Inventory for check processing activities is also maintained.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	<p>The Treasury values inventories at either standard cost, or lower of cost or latest acquisition cost, except for finished goods inventories, which are valued at weighted-average unit cost. These inventories were categorized based on the Department's major activities and the services the Department provides to the Federal Government and the public. All operating materials and supplies are recorded as an expense when consumed in operations.</p> <p>Forfeited property and currency is recorded in the respective seized property and forfeited asset tracking systems at the estimated fair value at the time of seizure. However, based on historical sales experiences for the year, properties are adjusted to reflect the market value at the end of the fiscal year for financial statement reporting purposes. Direct and indirect holding costs are not capitalized for individual forfeited asset. Forfeited currency not deposited into the Fund is included as part of Entity Assets - Cash and Other Monetary Assets.</p> <p>Further, mortgages and claims on forfeited assets are recognized as a valuation allowance and a reduction of deferred revenue from forfeited assets when the asset is forfeited. The allowance includes mortgages and claims on forfeited property held for sale and a minimal amount of claims on forfeited property previously sold. Mortgages and claims expenses are recognized when the related asset is sold and is reflected as a reduction of sales of forfeited property.</p>

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**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 14

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>			
Property, Plant and Equipment		D	A	2,646	2,435			
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero	
<b>Line Status</b>	<b>Line Description</b>	<b>CY PP&amp;E</b>		<b>CY Accum. Depr./Amortization</b>	<b>CY Net PP&amp;E</b>	<b>PY PP&amp;E</b>	<b>PY Accum. Depr./Amortization</b>	<b>PY Net PP&amp;E</b>
1	PP&E - balance beginning of year	6,184		3,749	2,435	6,334	4,068	2,266
2	Prior-period adjustments (not restated)							
3	Capitalized acquisitions from the public	619			619	574		574
4	Capitalized acquisitions from Government agencies	45		1	44	114	20	94
5	Deletions from the Balance Sheet	-476		-452	-24	-838	-783	-55
6	Revaluations	-25		-22	-3			
7	Stewardship reclassifications							
8	Depreciation/amortization			425	-425		444	-444
	<b>Total</b>	<b>6,347</b>		<b>3,701</b>	<b>2,646</b>	<b>6,184</b>	<b>3,749</b>	<b>2,435</b>

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**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 14

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A **Section Name:** Cost of PP&E for each category

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	737	739	739	0
2		Furniture, fixtures, and equipmen (including aircraf, ships, vessels, small boats, and vehicles)	Debit	2,867	3,012	3,012	0
3		Construction in progress	Debit	133	172	172	0
4		Land and Land Rights	Debit	18	17	17	0
5		Internal use software	Debit	2,180	1,824	1,824	0
6		Assets under capital lease	Debit	9	9	9	0
7		Leasehold improvements	Debit	403	411	411	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	6,347	6,184	6,184	0

**Threshold**

Line Description	Question	Answer
Other Notes Info - Construction in progress (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - Internal use software (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 14

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section: B**      **Section Name:** Accumulated Depreciation/Amortization

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	383	382	382	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	2,005	2,164	2,164	0
3		Internal use software	Credit	1,143	1,002	1,002	0
4		Assets under capital lease	Credit	3	2	2	0
5		Leasehold improvements	Credit	167	199	199	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-3,701	-3,749	-3,749	0

**Section: C**      **Section Name:** Intragovernmental Capitalized acquisition amounts

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	33	47	47	0
2		Department of Defense	Debit	0	1	1	0
3		Department of the Interior	Debit	6	16	16	0
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				

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**Note:** 06 Property, Plant, and Equipment

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 14

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** C **Section Name:** Intragovernmental Capitalized acquisition amounts

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
6		All other departments	Debit	6	50	50	0
7		Total capitalized assets from Federal agencies	N/A	45	114	114	0

**Section:** D **Section Name:** Gain/Loss on Sale/Disposition

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	-19	-31	-31	0

**Tab: Text Data**

Line	Question	Answer
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	Treasury complex (Main Treasury Building and Annex) and Mint has 4 buildings.
2	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	CP Note 31 Part 2 J



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**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 1, 10, and 26

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>		
Debt and Equity Securities		D	A	14,114	18,047		
<b>Variance:</b>				0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

<b>Line Status</b>	<b>Line Description</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities	14,096	15,415	15,415	0
2	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities				
3	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities				
4	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds				
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All: Other fixed/debt securities	2	4	4	0
6	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks	14	2,625	2,625	0
7	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Unit Trusts				
8	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity	2	3	3	0

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<b>Note:</b> 07	Debt and Equity Securities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	Notes 1, 10, and 26
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other				
		<b>Total</b>	14,114	18,047	18,047	0

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All:Other fixed/debt securities (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.
Line Item Notes - Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is due to the final sale on AIG stocks, which took place in December 2012, leaving no remaining balance as of 9/30/13.
Line Item Notes - Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity Securities (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.

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**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 1, 10, and 26

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A **Section Name:** Investment Category - Held-to-Maturity Securities

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A						
2		Fixed/Debt Securities: Non-U.S. Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A	4	-2	2	6	-2	4
6		Equity Securities: Common stocks	N/A	18	-4	14	19	-5	14
7		Equity Securities: Unit trusts	N/A	6	-4	2	6	-3	3
8		Equity Securities: All Other equity securities	N/A						
9		Other	N/A						
10		Total Held-to-Maturity Securities	N/A	28	-10	18	31	-10	21

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**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 1, 10, and 26

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** B **Section Name:** Investment Category - Available-for-Sale Securities

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value
1		Fixed/Debt Securities: Non-US Government securities	N/A	14,205	-109	14,096	15,151	264	15,415
2		Fixed/Debt Securities: Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A						
6		Equity Securities: Common stocks	N/A	0	0	0	3,603	-992	2,611
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All other equity securities	N/A						
9		Other	N/A						
10		Total Available-for-Sale Securities	N/A	14,205	-109	14,096	18,754	-728	18,026

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**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 1, 10, and 26

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** C      **Section Name:** Investment Category - Trading Securities      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value
1		Fixed/Debt Securities: Non-US Government securities	N/A						
2		Fixed/Debt Securities: Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A						
6		Equity Securities: Common stocks	N/A						
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All other equity securities	N/A						
9		Other	N/A						
10		Total Trading Securities	N/A						

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**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 1, 10, and 26

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** D **Section Name:** Other Information

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
2		Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
3		Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit				
4		Gross gains included in earnings from s from transfers of securities from available-for-sale into trading	Debit				
5		Gross losses included in earnings from s from transfers of securities from available-for-sale into trading	Credit				
6		Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit	-109	264	264	

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**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 1, 10, and 26

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** D **Section Name:** Other Information

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Change
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit				
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit				
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit				
10		Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

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**Note:** 07 Debt and Equity Securities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** Notes 1, 10, and 26

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	CDF - Line 5 represents \$.5M in convertible subordinated debt securities and \$1.5M in secondary capital investments in federal credit unions. Line 8 represents \$2M of other equity securities with limited partnership interests.
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	CDF - Line 5 represents \$2M in convertible subordinated debt securities (and the related \$1.8M discount on imputed interest) and \$2M in secondary capital investments in federal credit unions. Line 8 represents \$5.5M of other equity securities with limited partnership interests. All of CDFI securities are $\zeta$ Held to Maturity. $\zeta$
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	ESF - Any long term held by ESF maturing in FY13 was reclassified to earning by taking the fair value less the amortized cost.
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	N/A
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 part 2 G



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<b>Note:</b> 08	Other Assets	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 9	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		<b>I = Inactive Line</b>

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>	<b>NB</b>	<b>Account Type</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	
Other Assets	D	A	6,402	6,050	
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	6	7	7	0
4	Regulatory assets				
5	Derivative assets				
6	Other assets	6,396	6,043	6,043	0
	<b>Total</b>	6,402	6,050	6,050	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2012 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Most of this balance relates to the Internal Revenue Service (IRS) and fluctuation of this amount is not significant.
Line Item Notes - Advances and prepayments (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Most of this balance relates to the Internal Revenue Service (IRS) and fluctuation of this amount is not significant.

**Tab: Text Data**

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances to the public consist of cash outlays for criminal investigations (IRS) and employee travel.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	\$6.396 billion relates to Treasury participation in Multilateral Development Banks (MDB). See AFR Note 9.
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.G. Investments in International Financial Institutions paragraph 1 only.

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 19	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Accounts Payable		C	L	3,897	4,922		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

  

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	3,897	4,922	4,922	0
	Total	3,897	4,922	4,922	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease in Accounts Payable is primarily due to: 1) Claims paid out to Indian Tribes totaling \$409 million, 2) \$199 million decrease in Suspense (Budget Clearing) Accounts, 3) \$261 million paid in Grants for Specified Energy in Lieu of Tax Credits and 4) \$236 million decrease for the accrual of Funded Payroll, which changed from 15 accrual days in FY12 to 6 accrual days in FY13.

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<b>Note:</b> 09	Accounts Payable	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 19	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Interest	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars							
			<b>Rounding Method:</b> Millions							
			<b>Decimal:</b> Zero							
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>C</b>	<b>Previously Rptd</b>	<b>C</b>	<b>Line Item Changes</b>	<b>D</b>
1		Interest accrued and owed to others	N/A							

**Tab: Text Data**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.N.

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**Note:** 10A Federal Debt Securities Held by the Public

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 16

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>		
Federal Debt Securities Held by the Public		C	L	12,003,030	11,307,583		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

<b>Line Status</b>	<b>Line Description</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1	Marketable Securities - Treasury bills	1,527,909	1,613,026	1,613,026	0
2	Marketable Securities - Treasury notes	7,750,336	7,114,961	7,114,961	0
3	Marketable Securities - Treasury bonds	1,363,114	1,194,715	1,194,715	0
4	Marketable Securities - Treasury inflation protected securities	936,041	807,469	807,469	0
5	Non-marketable securities	398,879	539,415	539,415	0
6	Unamortized premium on Treasury securities	36,090	32,381	32,381	0
7	Unamortized discount on Treasury securities	-60,534	-51,606	-51,606	0
8	Accrued interest payable on debt issued by Treasury	51,195	57,222	57,222	0
9	Securities at par				
10	Unamortized premium on securities				
11	Unamortized discount on securities				
12	Accrued interest payable on agency securities				
	<b>Total</b>	12,003,030	11,307,583	11,307,583	0

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Marketable Securities - Treasury bonds (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Treasury primarily used the existing suite of securities to meet the borrowing needs of the Federal Government while increasing its offerings of longer term securities to extend the average length of maturity. As a result, Treasury Bonds increased by \$169 million.

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**Note:** 10A Federal Debt Securities Held by the Public

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 16

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Threshold**

Line Description	Question	Answer
Line Item Notes - Accrued interest payable on debt issued by Treasury (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease of Interest Payable was due to a decrease in new borrowings (debt held by the public) for FY13, \$706,693 million vs. \$1,142,555 million for FY12.

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**Note:** 10A Federal Debt Securities Held by the Public

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 16

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A **Section Name:** Federal Debt Held By the Public: Other Related Information

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	16,699,396	16,027,021	16,027,021	0
2		Statutory debt limit	Credit	16,699,421	16,394,000	16,394,000	0
3		Loss or gain for difference between the reacquisition price and the net carrying value of the extinguished debt	Credit				

**Section:** B **Section Name:** Federal Debt Held By The Public: Average Interest Rate

**Line Attributes:** Percent

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Marketable securities - Treasury bills	N/A	.1000	.1000	.1000	.0000
2		Marketable securities - Treasury notes	N/A	1.8000	2.0000	2.0000	.0000
3		Marketable securities - Treasury bonds	N/A	5.1000	5.4000	5.4000	.0000
4		Marketable securities - Treasury inflation protected securities	N/A	1.1000	1.4000	1.4000	.0000
5		Non-marketable securities	N/A	2.4000	2.1000	2.1000	.0000

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**Note:** 10A Federal Debt Securities Held by the Public

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 16

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
1	Pursuant to Federal law, are old currencies issued by the Federal Government and not yet redeemed or written off identified as a Federal debt liability at face value?	Fiscal Service (legacy BPD) does not write off debt. The Matured Unredeemed (old) debt is recorded at par value and is also fully amortized. Therefore, yes, it is recorded at face value in the debt liability.
2	Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.	Currently Marketable Treasury Securities and most non-marketable Treasury securities are not early redeemable. Therefore, there are no gains or losses to record. These securities are redeemed at par value.  The only Treasury securities that are early redeemable are Government Account Series securities (GAS), which are non-marketable. However, the intent of the GAS program is to hold to maturity, and because of this intent the information found in SFFAS 1 and 5, Fiscal Service (legacy BPD) records these securities at amortized cost, not the market value. Gains and losses are not broken out and reported separately because they are not material.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.K.

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<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 26 and BPD Schedule	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Investments in Federal Debt securities	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
19		Department of Treasury, Exchange Stabilization Fund	N/A	22,669			22,669	22,680	
23		Hope Bond	N/A	494			494	493	
24			N/A						
25			N/A						
26		All other programs and funds	N/A	9,150	374	242	9,018	8,344	220
27		Total	N/A	32,313	-374	242	32,181	31,517	-220

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
19		Department of Treasury, Exchange Stabilization Fund	N/A		22,680
23		Hope Bond	N/A		493
24			N/A		
25			N/A		
26		All other programs and funds	N/A	283	8,407
27		Total	N/A	283	31,580

<b>Section:</b> B	<b>Section Name:</b> Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
1		Fiduciary Investments	N/A	17		1	18	16	
2			N/A						
3			N/A						
4			N/A						
5			N/A						



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<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 26 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> B	<b>Section Name:</b> Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						
16		Total	N/A	17		1	18	16	

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
1		Fiduciary Investments	N/A	1	17
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11			N/A		
12			N/A		
13			N/A		
14			N/A		
15			N/A		
16		Total	N/A	1	17

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<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 26 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section: C</b>		<b>Section Name:</b> Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity		<b>No Data Flag:</b> YES		<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY Par value of the investment D</b>	<b>CY Unamortized discount C</b>	<b>CY Unamortized premium D</b>	<b>CY Net Investment</b>	<b>PY Par value of the investment D</b>	<b>PY Unamortized discount C</b>		
1			N/A								
2			N/A								
3			N/A								
4			N/A								
5			N/A								
6			N/A								
7			N/A								
8			N/A								
9			N/A								
10			N/A								
11			N/A								
12			N/A								
13			N/A								
14			N/A								
15			N/A								
16		Total	N/A								

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**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 26 and BPD Schedule

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section: C**      **Section Name:** Fiduciary Funds-Treasury Securities Held by All Other Agency Funds with Fiduciary Activity      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	PY Unamortized premium C	PY Net Investment
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11			N/A		
12			N/A		
13			N/A		
14			N/A		
15			N/A		
16		Total	N/A		

**Section: D**      **Section Name:** Programs and Funds (to be completed only by Treasury)      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Social Security Administration, Federal Old-Age and Survivors Insurance	Debit	2,655,599	2,586,697	2,586,697	0
2		Office of Personnel Management, Civil Service Retirement and Disability	Debit	713,761	819,444	819,444	0
3		Office of Personnel Management, Employees' Health Benefits	Debit	23,427	21,259	21,259	0
4		Department of Health and Human Services, Federal	Debit	206,010	228,292	228,292	0

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**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 26 and BPD Schedule

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Section:** D **Section Name:** Programs and Funds (to be completed only by Treasury)

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
5		Hospital Insurance Department of Defense, Military Retirement Fund	Debit	421,327	376,439	376,439	0
6		Department of Defense, Medicare-Eligible Retiree Health Care Fund	Debit	188,664	176,113	176,113	0
7		Social Security Administration, Federal Disability Insurance	Debit	100,791	132,345	132,345	0
8		Department of Labor, Unemployment	Debit	29,478	20,673	20,673	0
9		Federal Deposit Insurance Corporation Funds	Debit	36,864	36,498	36,498	0
10		Office of Personnel Management, Employees' Life Insurance	Debit	41,951	41,250	41,250	0
11		Department of Energy, Nuclear Waste Disposal	Debit	50,598	49,552	49,552	0
12		Department of Health and Human Services, Federal Supplementary	Debit	67,385	69,324	69,324	0
13		Housing and Urban Development, Federal Housing Administration	Debit				
14		Department of Veterans Affairs, National Service Life Insurance Fund	Debit				
15		Department of	Debit	0	0	9,970	-9,970

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**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 26 and BPD Schedule

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** D **Section Name:** Programs and Funds (to be completed only by Treasury)

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
16		Transportation, Highway Trust Fund Department of Transportation, Airport and Airway Trust Fund	Debit	11,808	10,425	10,425	0
17		Pension Benefit Guaranty Corporation Fund	Debit	22,575	21,114	21,114	0
18		Department of State, Foreign Services Retirement and Disability Fund	Debit	17,364	16,893	16,893	0
19		Department of the Treasury, Exchange Stabilization Fund	Debit	22,669	22,680	22,680	0
20		Railroad Retirement Board	Debit				
21		Office of Personnel Management, Postal Service Retiree Health	Debit	42,324	45,347	45,347	0
22		Housing and Urban Development, Ginnie Mae	Debit				
23		Federal Financing Bank - Hope Bond	Debit	494	493	493	0
24		National Credit Union Share Insurance Fund	Debit	10,643	10,297	10,297	0
25			Debit				
26		All other programs and funds	Debit	92,477	104,409	94,439	9,970
27		Subtotal Intragovernmental Debt Holdings	N/A	4,756,209	4,789,544	4,789,544	0

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**Note:** 10B Treasury securities held by the Government trust, revolving, and special funds

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 26 and BPD Schedule

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Section:** D **Section Name:** Programs and Funds (to be completed only by Treasury)

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
28		Total Net Unamortized Premiums/Discounts for Intragovernmental	Debit	69,447	56,250	56,250	0
29		Total Intragovernmental Debt Holdings	N/A	4,825,656	4,845,794	4,845,794	0

Threshold	Line Description	Question	Answer
	Other Notes Info - Office of Personnel Management, Civil Service Retirement and Disability (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Health and Human Services, Federal Hospital Insurance (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Defense, Military Retirement Fund (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Social Security Administration, Federal Disability Insurance (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Labor, Unemployment (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Transportation, Airport and Airway Trust Fund (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - All other programs and funds (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.

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<b>Note:</b> 10B	Treasury securities held by the Government trust, revolving, and special funds	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 26 and BPD Schedule	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> D	<b>Section Name:</b> Programs and Funds (to be completed only by Treasury)	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

<b>Threshold</b>		
<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Total Net Unamortized Premiums/Discounts for Intragovernmental (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Variance is spread throught variance agency activity. Direct further variance analysis back to the agency referenced in the line descriptions above.

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	No significant accounting policy.

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description	NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Federal Employee and Veteran Benefits Payable	C	L	685	655		
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veteran's compensation and burial benefits				
4	Life Insurance and accrued benefits				
5	FECA Benefits	619	577	577	0
6	Liability for other retirement and postemployment benefits	66	78	78	0
	<b>Total</b>	685	655	655	0

Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year (unaudited).	This variance is not material to the Department's financial statements.



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

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A      **Section Name:** Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab      **No Data Flag:** YES      **Line Attributes:** Dollars      **Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period	Credit				
2		Prior-period adjustments(not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal Costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during the period	Credit				
6		Prior (and past) service cost (from the initiation of a new plan)	Credit				
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
9		Other	Credit				
10		Total pension expense (SFFAS No. 5, par.72)	N/A				
11		Less Benefits Paid	Debit				

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

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section: A**      **Section Name:** Pension and Accrued Benefits Liability-To be completed for the amount entered for pension and accrued benefits in the "Line Item Notes" tab      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
12		Pension and Accrued Benefits Liability-end of period	N/A				

**Section: B**      **Section Name:** Pension Liability Long-Term Significant Assumptions Used in the Current FY and Prior FY Valuation      **No Data Flag:** YES      **Line Attributes:** Percent

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest (except OPM)	N/A				
2		Rate of inflation (except OPM)	N/A				
3		Projected salary increases (except OPM)	N/A				

**Section: C**      **Section Name:** Postretirement Health and Accrued Benefits      **No Data Flag:** YES      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of	Credit				

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

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** C **Section Name:** Postretirement Health and Accrued Benefits

**No Data Flag:** YES

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
		a new plan) during the period					
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Actuarial (gains)/losses (from experience)	Credit				
7		Actuarial (gains)/losses (from assumption changes)	Credit				
8		Other	Credit				
9		Total postretirement health benefits expense	N/A				
10		Less claims paid	Debit				
11		Postretirement health and accrued benefits liability-end of period	N/A				

**Section:** D **Section Name:** Postretirement Health Liability Significant Assumptions Used in Determining the Current FY and Prior FY Valuation

**No Data Flag:** YES

**Line Attributes:** Percent

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Ultimate rate of medical trend	N/A				
3		Single equivalent rate of medical trend	N/A				

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<b>Note:</b> 11	Federal Employee and Veteran Benefits Payable	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> F	<b>Section Name:</b> Other	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
			<b>Rounding Method:</b> User-Defined
			<b>Decimal:</b> User-Defined

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable securities included in line 2	Debit				
4		Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit				

<b>Section:</b> K	<b>Section Name:</b> Workers' Compensation Benefits (to be completed by DOL)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Percent
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Line	Status	Line Description	NB	COLA	CPIM
5	I	2017+	N/A		

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

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	N/A
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	N/A
3	Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
4	Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par.19).	N/A
5	Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
6	Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	N/A
10	Provide the source(s) of the information entered for Line Item Notes tab lines 4, 5, and 6.	Bureau's trial balance
11	Provide the source(s) for the components of pension expense entered in Section A.	N/A
12	Provide the source(s) for the interest rate for pension expense entered in Section B.	N/A
13	Provide the source(s) for the components of postretirement expense entered in Section C.	N/A
14	Provide the source(s) for the interest rate for pension expense entered in Section D.	N/A
17	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.O

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Tab: Line Item Notes</b>						
<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	
Environmental and Disposal Liabilities		C	L	0	0	
		<b>Variance:</b>		0	0	
				<b>Rounding Method: Millions</b>		
				<b>Decimal: Zero</b>		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
9						
10						
11						
12						
13						
14		Other Environmental and Disposal Liabilities				
<b>Total</b>						

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<b>Note:</b> 12	Environmental and Disposal Liabilities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined		
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				

**Tab: Text Data** **No Data Flag: YES**

<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	List the applicable laws and regulations covering cleanup requirements	
2	Provide a description of the type of environmental and disposal liabilities identified.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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<b>Note:</b> 13	Benefits Due and Payable	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description	NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Benefits Due and Payable	C	L	0	0		
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement Benefits Due and Payable				
	<b>Total</b>				

**Tab: Text Data**      **No Data Flag: YES**

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



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<b>Note:</b> 14	Insurance and Guarantee Program Liabilities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Insurance and Guarantee Program Liabilities		C	L	0	0		
<b>Variance:</b>				0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

  

Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
7		Other Insurance Programs				
8						
9						
Total						

**Tab: Text Data**      **No Data Flag: YES**

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

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 5, 6, 18, and 19	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description	NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER		
Other Liabilities	C	L	202,491	83,804		
		<b>Variance:</b>	0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	299	326	326	0
2	Accrued wages and benefits	269	558	558	0
3	Gold certificates	11,037	11,037	11,037	0
4	Other debt				
5	Exchange Stabilization Fund	54,177	54,463	54,463	0
6	Legal and other contingencies				
7	Grant payments due to State and local governments and others				
8	Other employee and actuarial liabilities				
10	D.C. pension liability	9,164	10,059	10,059	0
11	Custodial liabilities				
12	Accrued annual leave	560	582	582	0
14	Advances and prepayments	4	2	2	0
15	Farm and other subsidies				
16	Deposit funds	1,030	1,317	1,317	0
17	Bonneville Power Administration non-Federal power projects and capital lease liabilities and disposal liabilities				
18	Derivative liabilities				
19					
20	Ceritificates Issued to FRB - ESF	5,200	5,200	5,200	0
21					
22	Other Liabilities	120,751	260	260	0

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 5, 6, 18, and 19	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

Line Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
	Total	202,491	83,804	83,804	0

**Threshold**

Line Description	Question	Answer
Line Item Notes - Accrued wages and benefits (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Advances and prepayments (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Deposit funds (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Other Liabilities (2013 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	The \$120.4 billion year-to-year increase is the result of the DISP crossing fiscal years. This liability is to restore the uninvested principal (including early redeemed Treasury securities) and related foregone interest owed to TSP.

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<b>Note:</b> 15	Other Liabilities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 5, 6, 18, and 19	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Information	<b>Line Attributes:</b> Dollars
		<b>Rounding Method:</b> Millions
		<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Reported
6		D.C. pension liability (Treasury only)	Credit	9,164	10,059	

**Tab: Text Data**

Line	Question	Answer
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number and the documentation support by email to FRD's central mailbox at financial.reports@fms.treas.gov if amounts identified cannot be directly traced to the agency's financial report.	Line 3 - Note 6, Line 5 - Note 5, Line 10 - Note 18, and Line 20 - Note 5 of the Department's AFR.
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	The \$120.4 billion year-to-year increase is the result of the DISP crossing fiscal years. This liability is to restore the uninvested principal (including early redeemed Treasury securities) and related foregone interest owed to TSP.
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A.
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.M paragraph 1-3 and Part 2.P.

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**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 23, and OI

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Collections of Federal Revenue

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013	2012	2011	Prior Years
1		Individual income and tax withholdings	Credit	1,580,379	821,555	22,270	24,342
2		Corporation income taxes	Credit	217,602	83,575	2,005	8,812
3		Unemployment taxes	Credit	3,974	3,786	51	85
4		Excise taxes	Credit	60,880	22,912	50	128
5		Estate and gift taxes	Credit	27	10,243	625	8,935
6		Railroad retirement taxes	Credit	4,192	1,317	1	1
7		Fines, penalties, interest, and other revenue	Credit	1,155	113	0	0
8		Custom duties	Credit				
9		Subtotal	N/A	-1,868,209	-943,501	-25,002	-42,303
10		Amounts collected for Non-Federal entities	Credit	-358			
11		Total	N/A	-1,867,851	-943,501	-25,002	-42,303

**Section: B**      **Section Name:** PP Collections of Federal Revenue

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2012	2011	2010	Prior Years
1		Individual income and tax withholdings	Credit	1,415,326	699,498	20,718	24,448
2		Corporation income taxes	Credit	197,244	73,126	739	10,353
3		Unemployment taxes	Credit	3,886	3,162	28	83
4		Excise taxes	Credit	59,105	20,244	42	163
5		Estate and gift taxes	Credit	77	6,753	167	7,453
6		Railroad retirement	Credit	3,609	1,163	0	1

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**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 23, and OI

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** B **Section Name:** PP Collections of Federal Revenue

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2012	2011	2010	Prior Years
		taxes					
7		Fines, penalties, interest, and other revenue	Credit	351	0	0	0
8		Customs duties	Credit				
9		Subtotal	N/A	-1,679,598	-803,946	-21,694	-42,501
10		Amounts collected for non-Federal entities	Credit	-386			
11		Total	N/A	-1,679,212	-803,946	-21,694	-42,501

**Section:** C **Section Name:** Federal Tax Refunds Disbursed

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013	2012	2011	Prior Years
1		Individual income and tax withholdings	Debit	702	287,132	21,861	10,740
2		Corporation income taxes	Debit	5,358	12,893	6,717	16,601
3		Unemployment taxes	Debit	1	112	20	14
4		Excise taxes	Debit	512	797	91	118
5		Estate and gift taxes	Debit	0	188	298	561
6		Railroad retirement taxes	Debit	0	2	0	70
7		Fines, penalties, interest, and other revenue	Debit	0	0	0	0
8		Customs Duties	Debit				
9		Total	N/A	6,573	301,124	28,987	28,104

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 16 Collections and Refunds of Federal Revenue

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1, 23, and OI

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** D **Section Name:** PP Fed Tax Refunds Disbursed for the FY

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2012	2011	2010	Prior Years
1		Individual income and tax withholdings	Debit	514	293,434	23,719	10,008
2		Corporation income taxes	Debit	5,093	10,567	7,356	20,954
3		Unemployment taxes	Debit	1	78	11	16
4		Excise taxes	Debit	433	839	79	136
5		Estate and gift taxes	Debit	0	180	80	245
6		Railroad retirement taxes	Debit	0	4	0	4
7		Fines, penalties, interest, and other revenue	Debit	1	0	0	0
8		Customs duties	Debit				
9		Total	N/A	6,042	305,102	31,245	31,363

**Section:** E **Section Name:** Miscellaneous

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Portion due from identified non-compliance assessments	Debit	85,000			
2		Portion due from pre-assessment work in process	Debit				

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 16	Collections and Refunds of Federal Revenue	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1, 23, and OI	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> F	<b>Section Name:</b> Tax Gap	<b>Line Attributes:</b> Dollars
		<b>Rounding Method:</b> Millions
		<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY Low end of range	CY High end of range	PY Low end of range	PY High end of range
1		Tax gap estimate	Debit	0	450,000	0	450,000

Tab: Text Data		
Line	Question	Answer
1	Disclose the basis of accounting related to Collections and Disbursements of Non-Federal nonexchange revenue.	See Note 31 Part 2.S
2	Are all trust fund revenues recorded in accordance with applicable law (SFFAS No. 7, par. 66). If "no", provide the reasons.	Trust fund revenues are recorded in accordance with applicable law.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.S



**U.S. Department of the Treasury  
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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Non-Federal Prior-Period Adjustments - Restated	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

<b>Section:</b> B	<b>Section Name:</b> Federal Prior-Period Adjustments - Restated	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

**U.S. Department of the Treasury  
Financial Management Service  
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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> C	<b>Section Name:</b> Non-Federal Correction of Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount C</b>
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

<b>Section:</b> D	<b>Section Name:</b> Federal Correction of Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Amount C</b>
1			N/A	
2			N/A	
3			N/A	
4			N/A	
5			N/A	
6			N/A	
7			N/A	
8			N/A	
9			N/A	
10			N/A	
11		Total	N/A	

**U.S. Department of the Treasury  
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<b>Note:</b> 17	Prior-Period Adjustments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> E	<b>Section Name:</b> Non-Federal Immaterial Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

<b>Section:</b> F	<b>Section Name:</b> Federal Immaterial Errors	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

**U.S. Department of the Treasury  
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**Note:** 17 Prior-Period Adjustments  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2013 **Period:** SEPTEMBER  
**Agency Notes:** N/A

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** G **Section Name:** Closing Package Adjustments

**No Data Flag:** YES

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	Amount	C
1			N/A		
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11		Total	N/A		

**Tab: Text Data** **No Data Flag:** YES

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

**U.S. Department of the Treasury  
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<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Insurance Contingencies (Reasonably Possible Only)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

<b>Section:</b> B	<b>Section Name:</b> Insurance in force (Sum of Policy Face Value and Dividends Paid)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
3	I		Credit				
4	I		Credit				
5	I		Credit				
6	I		Credit				
7	I		Credit				
8	I	Other insurance in force	Credit				
9	I	Total	Debit				

<b>Section:</b> C	<b>Section Name:</b> Civil Litigation, Claims and Assessments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (Unable to determine loss)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit						

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amount (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit		

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

<b>Note:</b> 18	Contingencies (SFFAS Nos. 5 and 12)	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 27	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> D	<b>Section Name:</b> Environmental Litigation, Claims, and Assessments	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
			<b>Rounding Method:</b> User-Defined
			<b>Decimal:</b> User-Defined

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amount (unable to determine)	PY Accrued/Estimated amount	PY Estimated Range (Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit						

Line	Status	Line Description	NB	PY Estimated Range (High Range)	PY Claim amount (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit		

<b>Section:</b> E	<b>Section Name:</b> Other Contingencies	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars
			<b>Rounding Method:</b> User-Defined
			<b>Decimal:</b> User-Defined

Line	Status	Line Description	NB	CY Probable	CY Reasonably Possible	PY Probable	PY Reasonably Possible
3			Credit				
4			Credit				
5			Credit				

Tab: Text Data		
Line	Question	Answer
1	Provide the nature of the insurance contingencies.	See Note 31 Part 3A
2	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	See Note 31 Part 3A
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	Treasury cannot reasonably estimate the range of losses associated with litigation contingencies that are reasonably possible. See Note 31, Part 3A for a description of these cases.
4	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	See Note 31 Part 3A
5	Describe the other claims that may derive from treaties or international agreements.	The Department does not have any treaties or international agreements to report for fiscal year 2013.
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
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**Note:** 19 Commitments  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2013 **Period:** SEPTEMBER  
**Agency Notes:** 1,19,22 and 27

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A **Section Name:** Capital leases-Asset

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit				
2		Land	Debit				
3		Equipment	Debit		8		8
4		Software license	Debit				
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		3		2
7		Net assets under capital leases	N/A		5		6

**Threshold**

Line Description	Question	Answer
Other Notes Info - Accumulated depreciation/amortization (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's financial statements.
Other Notes Info - Net assets under capital leases (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	This variance is not material to the Department's financial statements.

**Section:** B **Section Name:** Capital leases - Liability

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Future minimum lease programs	Credit		0		0
2		Imputed interest	Debit				
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A		0		0

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 19 Commitments

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1,19,22 and 27

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** C **Section Name:** Commitments: Operating leases and undelivered orders

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	283	656	310	690
2		Undelivered orders	Credit	1,550	171,254	3,393	186,859

**Threshold**

Line Description	Question	Answer
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The main driver is the \$1.7 billion change related to the TALF Negative Subsidy De-obligations in fiscal year 2013 compare to fiscal year 2012.

**Section:** D **Section Name:** Other Commitments

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Callable capital subscriptions for multilateral development banks	Credit		90,657		82,316
8		Senior GSE Preferred Stock Purchase Agreement	Credit		258,100		273,248
9			Credit				
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14		Total	N/A		-348,757		-355,564

**Tab: Text Data**

Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreements.	The Department's leases are operating leases with GSA for office space which can be cancelled upon notice.
2	Explain any amounts listed in Section D in detail and reference the note, and/or location, in the agency's Performance and Accountability Report (PAR).	See Note 31 Part 3.B
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2. L



**U.S. Department of the Treasury  
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**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 7

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Line Item Notes**

Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER			
TARP Direct Loans and Equity Investments		D	A	17,869	40,231			
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero	
Line	Status	Line Description	CY Direct Loans and Equity Investments	CY Subsidy Cost Allowance	CY Net Dir Loans & Equity Invs	PY Direct Loans and Equity Investments	PY Subsidy Cost Allowance	PY Net Dir Loans & Equity Invs
1		Capital Purchase Program	3,143	1,350	1,793	8,664	2,930	5,734
2		American International Group, Inc. (AIG), Investment Program	0	0	0	6,727	1,658	5,069
3	I	Targeted Investment Program						
4		Automotive Industry Financing Program	19,878	4,281	15,597	37,252	19,706	17,546
5	I	Consumer and Business Lending Initiative						
6		Public-private investment Program	0	-10	10	9,763	-1,015	10,778
7	I	Asset Guarantee Program						
8								
9								
10								
11		All other TARP programs	475	6	469	667	-437	1,104
<b>Total</b>			<b>23,496</b>	<b>5,627</b>	<b>17,869</b>	<b>63,073</b>	<b>22,842</b>	<b>40,231</b>

**Threshold**

Line Description	Question	Answer
Line Item Notes - Capital Purchase Program (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is primary due to repayments and sales of investments of \$4.8 billion.
Line Item Notes - Capital Purchase Program (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The \$1.1 billion downward reestimate for CPP for the year ended September 30, 2013 was the result of a reduction in the projected number of institutions that would be sold via asset sales, repayments and improved market values of the outstanding investments.
Line Item Notes - Automotive Industry Financing Program (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is primarily due to the sale of 399 million shares of the New GM common stock for \$12.0 billion, which resulted in net proceeds less than cost of \$5.4 billion.

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 7

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Threshold**

Line Description	Question	Answer
Line Item Notes - Automotive Industry Financing Program (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease is primarily due to downward reestimates. Improvements in the common stock share price for New GM accounted for \$4.4 billion of the \$10.2 billion in downward reestimates for AIFP as of September 30, 2013. The price improved throughout fiscal year 2013, from \$22.75 per share at September 30, 2012 to \$35.97 per share at September 30, 2013. The remaining \$5.8 billion in downward reestimates for AIFP was due to increases in the valuation of the outstanding investment in Ally, reflecting the November 2013 repurchase of the Series F-2 mandatorily convertible preferred securities per the August 2013 agreement and the valuation of remaining shares at an observable market value.
Line Item Notes - All other TARP programs (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is primarily due to the Department receiving \$86 million in repayments from institutions under the CDCI program, and a modification to the terms of the legal agreement in the TALF program which allowed the Department to receive \$100 million in repayments.
Line Item Notes - All other TARP programs (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The CDCI program continued to experience improved investment performance with several institutions repaying in full, resulting in a \$32 million downward reestimate for the year ended September 30, 2013.  The investments in the TALF continued to experience improved market conditions and accelerated repayments, resulting in a \$33 million downward reestimate for the year ended September 30, 2013. The \$55 million downward modification reflects principal and interest repayments occurring in February 2013, with contingent interest paid over time beginning in February 2013. Prior to the modification, principal, interest and contingent interest would have occurred in March 2015.

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF006 - FR Notes Report**

**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 7

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name:</b> Subsidy Expense/(Income)		<b>Line Attributes:</b> Dollars			
				<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Capital Purchase Program	Debit	-1,140	-1,924	-1,924	0
2		American International Group, Inc. (AIG), Investment Program	Debit	32	-9,166	-9,166	0
3	I	Targeted Investment Program	Debit				
4		Automotive Industry Financing Program	Debit	-10,186	230	230	0
5	I	Consumer and Business Lending Initiative	Debit				
6		Public-private investment Program	Debit	-380	209	209	0
7	I	Asset Guarantee Program	Debit				
8		Asset Guarantee Program	Debit	-118			
9			Debit				
10	I		Debit				
11		All other TARP programs	Debit	-120	-127	-127	0
12		Total	N/A	-11,912	-10,778	-10,778	0

**U.S. Department of the Treasury  
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**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 7

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Section:** B **Section Name:** Interests for TARP Programs

**Line Attributes:** Percent

Line	Status	Line Description	NB	% of interest rates TARP stock
1		Senior preferred stock stated dividend rate - first 5 years - CPP	N/A	5.0000
2		Increasing senior preferred stock stated dividend rate subsequent years - CPP	N/A	9.0000
3		30 years of subordinate debentures interest rate of 30 years (first 5 years) - CPP	N/A	7.7000
4		30 years of subordinate debentures interest rate for the remaining years - CPP	N/A	13.8000
5		Dividend rate compounded annually - AIGs Series D	N/A	10.0000
6		Rate of Series E stock - AIG	N/A	

**U.S. Department of the Treasury  
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**Note:** 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 7

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** C **Section Name:** Repayments, Dividends, Interest Collections, and Payments

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER D	2012 - SEPTEMBER D	Previously Rptd D	Line Item Changes D
1		Repayments - CPP	N/A	4,800	8,200	8,200	0
2		Common stock dividend payments - AIG	N/A	0	191	191	0
3		Payments - Housing	N/A	3,900	3,100	3,100	0

**Section:** D **Section Name:** Investments

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	Amounts for TARP Program D
1		Amount of investment - AIGs Series D perpetual cumulative preferred stock	N/A	40,000
2		Amount of AIGs exchange of Series D to Series E	N/A	
3		Agreed amount made available for capital facility of AIGs Series F	N/A	
4		Amount funded to AIG for additional capital facility	N/A	27,800
5		Amount invested - TIP program for preferred stock	N/A	
6		Amount for Treasury, FDIC, and FRBNY asset pool for AGP	N/A	301,000
7		Amount for Treasury's guarantee limit under AGP	N/A	5,000

**U.S. Department of the Treasury  
Financial Management Service  
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<b>Note:</b> 20	Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 7	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> D	<b>Section Name:</b> Investments	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	Amounts for TARP Program D
8		Amount for the commitment for the Housing Program	N/A	38,500

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	As of December 31, 2012, the Asset Guarantee Program switched from an intragovernmental receivable from FDIC to an investment held by the Department. For the current year there was \$118 million of subsidy income. Since the program was inter-governmental in FY 2012, no subsidy income is reported.  See Note 31.Part 2.H

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 24

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section:** A **Section Name:** Assets - Current Year

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest Receivable D	Other Federal Assets (Funds from Dedicated Collec) D	Other Federal Assets (Funds not From Dedicat Coll) D
13		Exchange Stabilization Fund	N/A	65,097		22,669	79		
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	12	1,543	4,516	4		67
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	65,109	1,543	27,185	83		67

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GF006 - FR Notes Report**

<b>Note:</b> 22	Funds From Dedicated Collections	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 24	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section: A</b>		<b>Section Name: Assets - Current Year</b>			<b>Line Attributes: Dollars</b>		<b>Rounding Method: Millions</b>		<b>Decimal: Zero</b>	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Other non-Federal Assets D</b>	<b>Total assets</b>					
13		Exchange Stabilization Fund	N/A	14,018	101,863					
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A	1,602	7,744					
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A	15,620	109,607					

<b>Section: B</b>		<b>Section Name: Assets - Prior Year</b>			<b>Line Attributes: Dollars</b>		<b>Rounding Method: Millions</b>		<b>Decimal: Zero</b>	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Cash and other monetary assets D</b>	<b>Fund balance with Treasury D</b>	<b>Inv. in U.S. Treas. Sec. (net of prem. &amp; disc.) D</b>	<b>Interest Receivable D</b>	<b>Other Federal assets (Funds From Dedicated Collec) D</b>	<b>Other Federal Assets (Funds not from Dedicat Coll) D</b>	
13		Exchange Stabilization Fund	N/A	65,764		22,680	90			
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A	18	1,842	3,009	4			65
32		Intra-agency funds from dedicated collections elimination amounts	N/A							



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**Note:** 22 Funds From Dedicated Collections**Fiscal Year:** 2013**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 1 and 24**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** B **Section Name:** Assets - Prior Year**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D
33		Total	N/A	65,782	1,842	25,689	94		65

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
13		Exchange Stabilization Fund	N/A	15,326	103,860
26			N/A		
27			N/A		
28			N/A		
29			N/A		
30			N/A		
31		All other funds from dedicated collections	N/A	1,425	6,363
32		Intra-agency funds from dedicated collections elimination amounts	N/A		
33		Total	N/A	16,751	110,223

**Section:** C **Section Name:** Liabilities and Net Position - Current Year**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A				59,383	-59,383	42,480
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A			532	1,015	-1,547	6,197

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<b>Note:</b> 22	Funds From Dedicated Collections	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 24	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section: C</b>		<b>Section Name: Liabilities and Net Position - Current Year</b>				<b>Line Attributes: Dollars</b>		<b>Decimal: Zero</b>	
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Benefits due and payable C</b>	<b>Other Fed. Liab. (Funds From Dedicated Collection) C</b>	<b>Other Fed. Liab. (Funds not from Dedicated Collec) C</b>	<b>Other non-Federal liabilities C</b>	<b>Total liabilities</b>	<b>Ending net position C</b>
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A			-532	-60,398	-60,930	-48,677
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Total liabilities and net position</b>					
13		Exchange Stabilization Fund	N/A						-101,863
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A						-7,744
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A						-109,607

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 24

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** D **Section Name:** Liabilities and Net Position - Prior Year

**Line Attributes:** Dollars  
**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A				59,670	-59,670	44,190
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A			432	874	-1,306	5,057
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A			-432	-60,544	-60,976	-49,247
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Total liabilities and net position</b>					
13		Exchange Stabilization Fund	N/A	-103,860					
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	-6,363					
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-110,223					

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 24

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** E **Section Name:** Revenue, Financing, Expenses, and Other - Current  
Year

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13		Exchange Stabilization Fund	N/A	44,190		12			
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	5,057		20			1,865
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-49,247		-32			-1,865
Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A			2,163	-441		-42,480
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A		-321	6,275	-5,851		-6,197
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A		321	8,438	-6,292		-48,677

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<b>Note:</b> 22	Funds From Dedicated Collections	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 24	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Section:** F      **Section Name:** Revenue, Financing, Expenses, and Other - Prior Year      **Line Attributes:** Dollars  
**Rounding Method:** Millions      **Decimal:** Zero

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13		Exchange Stabilization Fund	N/A	44,791		11			
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	-980	5,669	21			781
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-43,811	-5,669	-32			-781

Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A			1,557	-945		-44,190
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A		-36	5,411	-5,013		-5,057
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A		36	6,968	-5,958		-49,247

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**Note:** 22 Funds From Dedicated Collections

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 24

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Section:** G **Section Name:** Number of Agency Funds From Dedicated Collections

**Line Attributes:** Units

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of funds from dedicated collections	N/A	24.0000	29.0000	29.0000	.0000

**Tab: Text Data**

Line	Question	Answer
1	Provide a general description of the individual funds from dedicated collections reported in the Other Notes Info tab (SFFAS No. 27, par. 33, as amended by SFFAS No. 43). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43).	See Note 31 Part 3.D.
2	State the legal authority for the administrative entity of each fund to use the revenues and other financing sources based on SFFAS No. 27, par. 23.1, as amended by SFFAS No. 43.	See Note 31 Part 3.D.
3	Explain any change in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly change the purpose of the fund or that redirect a material portion of the accumulated balance (SFFAS No. 27, par. 23.3, as amended by SFFAS No. 43).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2, as amended by SFFAS No. 43).	See 2 above
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.Y.

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<b>Note:</b> 25	Stewardship Land	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

<b>Section:</b> A	<b>Section Name:</b> Stewardship Land (SFFAS No. 29, par. 40d)	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Public Land	N/A				
2		National Forest System	N/A				
3		National Wildlife Refuge System	N/A				
4		National Park System	N/A				
5		Withdrawn public land	N/A				
6		Mission Land	N/A				
7		Water, power, and recreation	N/A				
8		Geographic management areas	N/A				
9		National fish hatcheries	N/A				
10		Conservation areas	N/A				
11		National marine monuments	N/A				
12		All other	N/A				

<b>Tab: Text Data</b>		<b>No Data Flag:</b> YES
Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	
3	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).	
4	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).	
5	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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**Note:** 26 Heritage Assets  
**Entity:** 2000 Department of the Treasury

**Fiscal Year:** 2013 **Period:** SEPTEMBER  
**Agency Notes:** 1 and 14

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

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

**Line Attributes:** Units

Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Other Heritage Assets	N/A	10.0000	10.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

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

**Line Attributes:** Units

Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Buildings	N/A	5.0000	5.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

**Tab: Text Data**

Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 25a).	The buildings are multi-use assets and house administrative staff.
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).	N/A
3	Provide a brief description of the condition of each category of the heritage assets (SFFAS 29, par. 26).	Good
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 3.E



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<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 26	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section: A</b>		<b>Section Name:</b> Schedule of Fiduciary Net Assets - Deposit Funds - Current Year				<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero	
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets	D	
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A		551						
8		All Other Funds	N/A	18	144					1	
9			N/A								
10			N/A								
11			N/A								
12			N/A								

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A			551
8		All Other Funds	N/A		8	155
9			N/A			
10			N/A			
11			N/A			
12			N/A			

<b>Section: B</b>		<b>Section Name:</b> Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero	
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets	D	
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A		509						
8		All Other Funds	N/A	17	328						
9			N/A								
10			N/A								

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<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 26	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> B		<b>Section Name:</b> Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				<b>Line Attributes:</b> Dollars		<b>Rounding Method:</b> Millions		<b>Decimal:</b> Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
11			N/A							
12			N/A							
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets				
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A			509				
8		All Other Funds	N/A		2	343				
9			N/A							
10			N/A							
11			N/A							
12			N/A							

<b>Section:</b> C		<b>Section Name:</b> Schedule of Fiduciary Net Assets - All Other Agency Funds- Current Year				<b>No Data Flag:</b> YES		<b>Line Attributes:</b> Dollars		<b>Decimal:</b> Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets				
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							

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<b>Note:</b> 27	Fiduciary Activities	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 26	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

<b>Section:</b> D	<b>Section Name:</b> Schedule of Fiduciary Net Assets - All Other Agency Funds - Prior Year	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars <b>Rounding Method:</b> Millions <b>Decimal:</b> Zero
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Line	Status	Line Description	NB	Inv. in Fed. debt secs- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
3			N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			

<b>Section:</b> E	<b>Section Name:</b> Number of Agency Fiduciary Activities	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1		Number of Treasury Fiduciary Activities	N/A	23.0000	24.0000
2			N/A		
3			N/A		
4			N/A		

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**Note:** 27      Fiduciary Activities

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000      Department of the Treasury

**Agency Notes:** 1 and 26

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Tab: Text Data**

Line	Question	Answer
1	Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18(a)).	See Note 31 3.F.
2	Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18(c)).	N/A
3	Provide the TAS for all funds with fiduciary activities.	See 1
4	For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).	N/A
5	Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	Withholding for the U.S. Virgin Island
6	If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's FY (SFFAS No. 31, par. 18(e)).	N/A
7	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 22(a)).	N/A
8	If separate audited financial statements are issued for an individual fiduciary activity, provide information on how the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 22(b)).	N/A
9	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No.31.par.19).	N/A
10	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.AA.

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

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 8

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Line Item Notes**

<b>Closing Package Line Description</b>		<b>NB</b>	<b>Account Type</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>		
Investment in Government sponsored enterprises (GSEs)		D	A	140,221	109,342		
		<b>Variance:</b>		0	0	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
<b>Line Status</b>	<b>Line Description</b>	<b>CY Gross investment as of September 30</b>	<b>CY Cumulative valuation (gain/loss)</b>	<b>CY September 30 fair value</b>	<b>PY Gross investment as of September 30</b>	<b>PY Cumulative valuation (gain/loss)</b>	<b>PY September 30 fair value</b>
1	Fannie Mae senior preferred stock	116,989	-40,429	76,560	116,989	-51,331	65,658
2	Freddie Mac senior preferred stock	72,160	-16,295	55,865	72,160	-30,224	41,936
3	Fannie Mae warrants common stock	3,104	1,978	5,082	3,104	-1,956	1,148
4	Freddie Mac warrants common stock	2,264	450	2,714	2,264	-1,664	600
5							
6							
7							
8	Total GSE investment						
	<b>Total</b>	194,517	-54,296	140,221	194,517	-85,175	109,342

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Fannie Mae senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The fair value of the senior preferred stock considers the amount of forecasted dividend payments. The fair valuations assume that a hypothetical buyer would acquire the discounted dividend stream as of the transaction date. The fair value of the senior preferred stock increased at September 30, 2013 when compared to 2012 primarily due to the GSEs' improved financial performance.
Line Item Notes - Freddie Mac senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation above for Freddie Mac.
Line Item Notes - Fannie Mae warrants common stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation of Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss) for Fannie Mae CY September 30 fair value.

**U.S. Department of the Treasury  
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**Note:** 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 8

**Status:** Complete

**The accompanying notes are an integral part of these financial statements.**

**I = Inactive Line**

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss))	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The fair value of the warrants is impacted by the nominal exercise price and the large number of potential exercise shares, the market trading of the common stock that underlies the warrants as of September 30, the principal market, and the market participants. Other factors impacting the fair value include, among other things, the holding period risk related directly to the amount of time that it will take to sell the exercised shares without depressing the market. The fair value of the warrants increased at the end of fiscal year 2013 when compared to 2012 primarily due to increases in the market price of the underlying common stock of each GSE.
Line Item Notes - Freddie Mac warrants common stock (CY Cumulative valuation (gain/loss))	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation of Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)) for Freddie Mac CY (CY Cumulative valuation (gain/loss)).
Line Item Notes - Freddie Mac warrants common stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation of Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)) for Freddie Mac CY September 30 fair value.

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

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 Department of the Treasury

**Agency Notes:** 1 and 8

**Status:** Complete

The accompanying notes are an integral part of these financial statements.

I = Inactive Line

**Tab: Other Notes Info.**

**Section: A**      **Section Name:** Other Related Information

**Line Attributes:** Dollars

**Rounding Method:** Millions

**Decimal:** Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks	Credit	30,879	-23,701	-23,701	0
2		Revenue recognized from dividends	Credit	95,727	18,379	18,379	0

**Threshold**

Line Description	Question	Answer
Other Notes Info - Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The increase in fiscal year 2013 is due to the valuation increase of \$30.9 billion, due to the GSEs' improved financial performance, increase in common stock market price, and no draws by the GSEs in 2013.
Other Notes Info - Revenue recognized from dividends (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The significant increase in dividends received in fiscal year 2013 compared to 2012 was attributable to the GSEs' improved financial performance and a federal income tax benefit that was recognized in the 2013 earnings of one of the GSEs resulting in improved net worth and, thus, increased dividends remitted to the Department.

**Section: B**      **Section Name:** Other Related Information (in Percentages)

**Line Attributes:** Percent

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nominal cost percentage of common stock on a fully diluted basis	N/A	79.9000	79.9000	79.9000	.0000
2		Rate of dividends	N/A		10.0000	10.0000	.0000

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<b>Note:</b> 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 8	
<b>Status:</b> Complete	<b>The accompanying notes are an integral part of these financial statements.</b>		<b>I = Inactive Line</b>

**Section:** C      **Section Name:** Other Related Information in Units      **Line Attributes:** Units

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of non-voting senior preferred stock - shares	N/A	2,000,000.0000	2,000,000.0000	2,000,000.0000	.0000

**Tab: Text Data**

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	FMS Services - PLEASE record JV to eliminate amount reported in Other Notes Info - Section A, Line 1 of \$30,879 million as this is net expense at the government-wide level.  See Note 31.Part2.G



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<b>Note:</b> 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 8	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2013 - SEPTEMBER	2012 - SEPTEMBER	
Liabilities to Government Sponsored Enterprises		C	L	0	9,003	
<b>Variance:</b>				0	0	<b>Rounding Method:</b> Millions <b>Decimal:</b> Zero
Line	Status	Line Description	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		GSE accrued liability				
2		GSE contingent liability	0	9,003	9,003	0
3	I					
4	I					
5	I					
6		All other liabilities				
<b>Total</b>			0	9,003	9,003	0

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<b>Note:</b> 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 1 and 8	
<b>Status:</b> Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

**Tab: Other Notes Info.**

<b>Section:</b> A	<b>Section Name:</b> Other Related Information	<b>Line Attributes:</b> Dollars					
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero				
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
1		Actual payment made to the GSE	Debit	0	18,519	18,519	0

<b>Section:</b> B	<b>Section Name:</b> Case Scenarios	<b>No Data Flag:</b> YES	<b>Line Attributes:</b> Dollars				
			<b>Rounding Method:</b> Millions				
			<b>Decimal:</b> Zero				
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>	<b>2012 - SEPTEMBER</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>
				<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>
1		Optimistic case scenario	N/A				
2		Extreme case scenario	N/A				

<b>Tab: Text Data</b>		
<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.V See Note 31.Part 3.G  Note: The Department did not disclose the ranges related to the "Case Scenarios" for the contingent liability for fiscal years 2013 and 2012 in the current year AFR.

## **NOTE 31 - SIGNIFICANT ACCOUNTING INFORMATION**

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### **PART 1. BASIS OF PRESENTATION**

The *Government Management Reform Act of 1994* (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury (Secretary) to prepare and submit annual audited financial statement of the executive branch, amended the *Budget and Accounting Procedures Act of 1950*, which allows the Secretary to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and Congress. The Secretary developed guidance in the U.S. Department of the Treasury's Treasury Financial Manual (TFM) Volume 1, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM Chapter 4700 requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheet, statement of net cost, changes in net position/income statement, and the statement or note on custodial activity, if applicable to the Department's Closing Package financial statements (hereinafter referred to in this note as the "financial statements").
2. Disclose financial statement line item amounts identified as Federal by trading partner and amount (amounts should be the net of intra-bureau and intra-departmental eliminations).
3. Disclose notes required by the financial statement line items and other notes required in the *Financial Report of the U.S. Government* (FR); and
4. Disclose other data not contained in the primary FR financial statements and notes required to meet requirements of the U.S. generally accepted accounting principles.

The TFM Chapter 4700 requires agencies to use the Government-wide Financial Report System (GFRS) to input the above information in the following GFRS Modules:

1. Closing Package Financial Statement Report (GF003F)
  - a. Closing Package Financial Statement Report – Balance Sheet (Balance Sheet)
  - b. Closing Package Financial Statement Report – Statement of Net Cost (Statement of Net Cost)
  - c. Closing Package Financial Statement Report – Statement of Changes in Net Position (Statement of Changes in Net Position)
2. Trading Partner Summary Note Report (GF004F)
3. Closing Package Line Reclassification Summary Report (GF003G)
4. FR Notes Report (GF006)
5. Other Data Report (GF007)

The financial statements are based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes.

### **PART 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **A. REPORTING ENTITY**

The accompanying financial statements include the operations of the U.S. Department of the Treasury (Department), one of 24 CFO Act agencies of the Executive Branch of the U.S. government, and certain custodial activities the

Department manages on behalf of the entire U.S. government. The following paragraphs describe the activities of the reporting entity.

The Department was established by an Act of Congress approved on September 2, 1789. Many subsequent acts affected the development of the Department, delegating new duties to its charge and establishing the numerous bureaus and divisions that now comprise the Department. As a major policy advisor to the President, the Secretary of the Treasury (Secretary) has primary responsibility for formulating and managing the domestic and international tax and financial policies of the U.S. government.

Further, the Secretary is responsible for recommending and implementing U.S. domestic and international economic and fiscal policy; governing the fiscal operations of the U.S. government; maintaining foreign assets control; managing the federal debt; collecting income and excise taxes; representing the United States on international monetary, trade, and investment issues; overseeing Departmental overseas operations; and directing the manufacture of coins, currency, and other products for customer agencies and the public.

The Department's reporting entities include Departmental Offices (DO) and seven operating bureaus. For financial reporting purposes, DO is composed of: Community Development Financial Institutions (CDFI) Fund, Office of D.C. Pensions (ODCP), Exchange Stabilization Fund (ESF), Federal Financing Bank (FFB), Government Sponsored Enterprises (GSE) Program, International Assistance Programs (IAP), Office of Financial Research (OFR), Office of Financial Stability (OFS), Office of Inspector General (OIG), Small Business Lending Fund (SBLF), Special Office of Inspector General for the Troubled Asset Relief Program (SIGTARP), Treasury Forfeiture Fund (TFF), Treasury Inspector General for Tax Administration (TIGTA), and the DO policy offices.

As of September 30, 2013, the Department's seven operating bureaus were: Bureau of Engraving and Printing (BEP); Bureau of the Fiscal Service (Fiscal Service); Financial Crimes Enforcement Network (FinCEN); Internal Revenue Service (IRS); United States Mint (Mint); Office of the Comptroller of the Currency (OCC); and Alcohol and Tobacco Tax and Trade Bureau (TTB). Effective in October 2012, the Bureau of the Public Debt (BPD) and Financial Management Service (FMS) operating bureaus merged to form the new Fiscal Service operating bureau. Financial information of the legacy BPD and FMS operating bureaus were combined for purposes of disclosure within the notes to the financial statements. The administrative accounts of the legacy BPD and FMS bureaus will continue to be managed separately until Congress enacts legislation for a single appropriation to fund the newly consolidated Fiscal Service.

The Department's financial statements reflect the reporting of its own entity activities comprising both the Department's operating bureaus and DO that are consolidated with the Department, which include appropriations received to conduct its operations and revenue generated from those operations. They also reflect the reporting of certain custodial functions it performs on behalf of the U.S. government and others. Activities include collecting certain federal revenue, servicing the federal debt, disbursing certain federal funds, and maintaining certain assets and liabilities for the U.S. government, as well as for other federal entities. The Department's reporting entity does not include the General Fund of the U.S. government (General Fund), which maintains receipt, disbursement, and appropriation accounts for all federal agencies.

Following generally accepted accounting principles (GAAP) for federal entities, the Department does not consolidate into its financial statements the assets, liabilities, or results of operations of any financial organization or commercial entity in which it holds either a direct, indirect, or beneficial majority equity investment, unless they constitute a part

of the reporting entity per GAAP. Even though some of the equity investments are significant, these entities meet the criteria of “bailed out” entities under paragraph 50 of Statement of Federal Financial Accounting Concepts (SFFAC) No. 2, *Entity and Display*, which directs that such “bailout” investments should not be consolidated into the FR, either in part or as a whole.

In addition, the Department made loans and investments in certain special purpose vehicles (SPV) under the American International Group, Inc. Investment Program, Public-Private Investment Program, and the Term Asset-Backed Securities Loan Facility. SFFAC No. 2, paragraphs 43 and 44, reference indicative criteria such as ownership and control over an SPV to carry out government powers and missions as criteria in the determination about whether the SPV should be classified as a federal entity. The Department has concluded that the lack of control over the SPVs is the primary basis for determining that none of the SPVs meet the criteria to be classified as a federal entity. As a result, the assets, liabilities, and results of operations of the SPVs are not included in the Department’s financial statements. The Department has recorded the loans and investments in private entities and investments in SPVs in accordance with credit reform accounting, as discussed below. Additional disclosures regarding these SPV investments are included in Part 3(C) of this note.

## **B. BASIS OF ACCOUNTING AND PRESENTATION**

The financial statements have been prepared from the accounting records of the Department in conformity with accounting principles generally accepted in the United States for federal entities, and the Office of Management and Budget (OMB) Circular No. A-136, *Financial Reporting Requirements*, as revised. Accounting principles generally accepted for federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB). FASAB is recognized by the American Institute of Certified Public Accountants as the official accounting standards-setting body for the U.S. government.

Transactions and balances among the Department’s entities have been eliminated from the Balance Sheet, the Statement of Net Cost, and the Statement of Changes in Net Position. While these financial statements have been prepared from the accounting records of the Department in accordance with the formats prescribed by Treasury, these financial statements are in addition to the financial reports used to monitor and control budgetary resources which are prepared from the same accounting records.

Federal assets and liabilities are those due from or to other federal entities. Federal earned revenues are collections or accruals of revenue from other federal entities, and Federal costs are payments or accruals of expenditures to other federal entities.

The financial statements should be read with the realization that the Department is a component of the U.S. government, a sovereign entity and, accordingly, its liabilities not covered by budgetary resources cannot be liquidated without the legislative enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity. Liabilities represent the probable and measurable future outflow or other sacrifice of resources as a result of past transactions or events. Liabilities covered by budgetary resources are those liabilities for which Congress has appropriated funds or funding is otherwise available to pay amounts due. Liabilities not covered by budgetary or other resources represent amounts owed in excess of available, congressionally appropriated funds or other amounts, and there is no certainty that the appropriations will be enacted.

Certain fiscal year 2012 activity and balances presented on the financial statements have been reclassified to conform to the presentation in the current year, the effects of which are immaterial.

### **C. FUND BALANCE WITH TREASURY**

The Fund Balance with Treasury is the aggregate amount of the Department's accounts with the U.S. government's central accounts from which the Department is authorized to make expenditures and pay liabilities. It is an asset because it represents the Department's claim to the U.S. government's resources. Fund balance with Treasury is not equivalent to unexpended appropriations because it also includes non-appropriated revolving and enterprise funds, suspense accounts, and custodial funds such as deposit funds, special funds, and trust funds.

### **D. FEDERAL LOANS RECEIVABLE AND FEDERAL INTEREST RECEIVABLE**

Federal loans and interest receivable from other federal agencies represent the principal and related interest receivable on loans issued by the Department, through FFB. No loan loss allowance or credit reform subsidy costs are recorded for loans purchased from federal agencies or for guaranteed loans made to non-federal borrowers because the outstanding balances (interest and principal) are guaranteed by those agencies.

Federal loans and interest receivable from other federal agencies represent the principal and related interest receivable on loans issued by the Department, through the Fiscal Service. The Department acts as an intermediary issuing these loans because the agencies receiving these loans lend these funds to third parties to carry out various programs of the U.S. government. Because of the Department's intermediary role in issuing these loans, the Department does not record a loan loss allowance related to these federal loans. Instead, loan loss allowances and subsidy costs are recognized by the ultimate lender, the federal agency that issued the loans to the public.

### **E. ADVANCES TO THE UNEMPLOYMENT TRUST FUND**

Advances are issued to the Department of Labor's (DOL) Unemployment Trust Fund from the General Fund for states to pay unemployment benefits. The Fiscal Service accounts for the advances issued on behalf of the General Fund. As outlined in the United States Code (USC) 42 USC §1323, these advances bear an interest rate that is computed as the average interest rate as of the end of the calendar month preceding the issuance date of the advance for all interest-bearing obligations of the United States that form the public debt, to the nearest lower 1/8 of 1.0 percent. Interest on the advances is due on September 30th of each year. Advances are repaid by transfers from the Unemployment Trust Fund to the General Fund when the Secretary, in consultation with the Secretary of the DOL, determines that the balance in the Unemployment Trust Fund is adequate to allow repayment. Advances to the Unemployment Trust Fund are reported as part of Federal Loans Receivable on the Balance Sheet.

### **F. CASH AND OTHER MONETARY ASSETS**

Substantially all of the Department's operating cash is government-wide cash held in depository institutions and Federal Reserve Bank (FRB) accounts. Agencies can deposit funds that are submitted to them directly into either a Federal Reserve Treasury General Account (TGA) or a local TGA depository. The balances in these TGA accounts are transferred into the Federal Reserve Bank of New York's (FRBNY) TGA at the end of each day.

Operating cash of the U.S. government represents balances from tax collections, customs duties, other revenue, federal debt receipts, and other various receipts, net of cash outflows for budget outlays and other payments held in the FRBs and in foreign and domestic financial institutions. Outstanding checks net against operating cash until they clear the Federal Reserve System.

The FRBNY maintains the TGA which functions as the U.S. government's checking account for deposits and disbursements of public funds. Cash in the TGA is restricted for government-wide operations.

The Department's foreign currency investments having original maturities of three months or less are classified as cash equivalents. Special Drawing Rights (SDRs) holdings comprise most of the other monetary assets (refer to the accounting policy below entitled "Special Drawing Rights").

## **G. INVESTMENTS**

### **Investment in GSEs**

The Department holds senior preferred stock and warrants for the purchase of common stock of two GSEs, the Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac). These investment holdings are presented at their fair value. Changes in the valuation of these investments are recorded as exchange transactions on the Statement of Net Cost. Dividends related to these investments are also recorded as exchange transactions, and accrued when declared.

The GSE Senior Preferred Stock Purchase Agreements (SPSPAs), entered into by the Department with each GSE when the GSEs were placed under conservatorship, require the Department to increase its investment in the GSEs' senior preferred stock if, at the end of any quarter, the Federal Housing Finance Agency (FHFA), acting as the conservator, determines that the liabilities of either GSE exceed its respective assets. As funding to the GSEs to pay their excess liabilities is appropriated directly to the Department, such payments are reported as expenses within the Department's Statement of Net Cost. These payments also result in an increase to the investment in the GSEs' senior preferred stock, with a corresponding increase in Liability to the General Fund for Custodial and Other Non-Entity Assets as the Department holds the investment on behalf of the General Fund.

### **Investments in International Financial Institutions**

The Department, on behalf of the United States, invests in Multilateral Development Banks (MDBs) to support poverty reduction, private sector development, transitions to market economies, and sustainable economic growth and development, thereby advancing U.S. economic, political, and commercial interests abroad. As a participating member country, the Department, on behalf of the United States, provides a portion of the capital base of the MDBs, through subscriptions to capital, which allows the MDBs to issue loans at market-based rates to middle-income developing countries. These paid-in capital investments are non-marketable equity investments valued at cost on the Department's Balance Sheet.

In addition, the Department, on behalf of the United States, contributes funding to MDBs to finance grants and extend credit to poor countries at below market-based interest rates. These U.S. contributions, also referred to as "concessional window" contributions, are reported as an expense on the Statement of Net Cost. Investments in International Financial Institutions are reported as part of Other Assets on the Balance Sheet.

### **Non-TARP Investment in American International Group, Inc.**

The Department held American International Group, Inc. (AIG) common stock, a non-federal investment, on behalf of the General Fund until December 2012 when the remaining common stock held was sold. The AIG common stock was recorded at fair value. Changes in the valuation of these investments held represented non-exchange transactions reported as Miscellaneous Earned Revenue on the Statement of Changes in Net Position. The increase or decrease in previously recognized revenue that resulted from gains or losses on sales of these investments represented, exchange transactions also reported as Miscellaneous Earned Revenue on the Statement of Changes in Net Position rather than on the Statement of Net Cost as the Department did not incur any costs related to these

investments. The Non-TARP Investment in American International Group, Inc. is reported as part of the Debt and Equity Securities on the Balance Sheet.

### **Other Investments and Related Interest**

ESF holds most of the Department's foreign currency investments. Other foreign currency denominated assets and investment securities are available-for-sale securities recorded at fair value. These holdings are normally invested in interest-bearing securities issued or held through foreign governments or monetary authorities. Interest on investments, amortization of premiums, and accretion of discounts are recognized on an accrual basis. Premiums and discounts are amortized or accreted over the life of the related investment security as an adjustment to yield using the effective interest method. Other Investments and Related Interest are reported as part of the Debt and Equity Securities on the Balance Sheet.

### **H. CREDIT PROGRAM RECEIVABLES**

The Department accounts for all of its TARP credit program receivables, including investments in common and preferred stock and warrants of public companies, loans, and loan guarantees or guaranty-like insurance activities, under the provisions of credit reform accounting pursuant to the Federal Credit Reform Act (FCRA). All TARP credit program receivables are reported as TARP Direct Loans and Equity Investments on the Balance Sheet. In addition to its TARP programs, the Department accounts for all other of its credit program receivables under the provisions of credit reform accounting, including the loans or equity securities associated with the Department's state and local Housing Finance Agency (HFA) initiative programs, SBLF program, CDFI program, and certain portions of the Department's participation in the IMF. These programs are reported as part of Loans Receivable and Mortgage Backed Securities on the Balance Sheet.

To account for the Department's TARP and other credit program receivables, the Department applies the accounting provisions of SFFAS No. 2, *Accounting for Direct Loans and Loan Guarantees*, as amended by SFFAS No. 18, *Amendments to Accounting Standards for Direct Loans and Loan Guarantees*, and SFFAS No. 19, *Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees*. SFFAS No. 2, as amended, which was promulgated as a result of FCRA, requires measurement of the asset or liability at the net present value of the estimated future cash flows. The cash flow estimates for each credit program transaction reflect the actual structure of the instruments. For each of these instruments, the Department estimates cash inflows and outflows related to the program over the estimated term of the instrument. Further, each cash-flow estimate reflects the specific terms and conditions of the program, technical assumptions regarding the underlying assets, risk of default or other losses, and other factors as appropriate. The measurement of assets within these programs is primarily derived from inputs which generally represent market data and, when such data is not available, management's best estimate of how a market participant would assess the risk inherent in the asset.

The primary purpose of the FCRA is to measure the cost of federal credit programs, and to place the cost of such credit programs on a basis equivalent with other federal spending. FCRA requires that the ultimate costs of a credit program be calculated and the budgetary resources be obtained before incurring the direct loan obligations. To accomplish this, the Department first predicts or estimates the future performance of direct and guaranteed loans when preparing its annual budget. The data used for these budgetary estimates are re-estimated at the fiscal year-end to reflect changes in actual loan performance and actual interest rates in effect when the loans were issued. The re-estimated data reflect adjustments for market risks, asset performance, and other key variables and economic factors.



The re-estimated data is then used to report the cost of the loans disbursed under the direct or guaranteed loan program in the Department's Statement of Net Cost.

Cash flows associated with the Department's credit programs generally include disbursements, repayments, repurchases, fees, recoveries, interest, dividends, proceeds from sales of instruments, borrowings from Treasury, negative subsidy, and the subsidy cost received from the program accounts. Security-level data and assumptions used as the basis for cash flow model forecasts and program performance are drawn from widely available market sources, as well as information published by investees. Key inputs to the cash flow forecasts include:

- Security characteristics such as unpaid principal balance, coupon rate, weighted-average loan age, issued bond balance, credit rating, maturity date, principal and interest payment schedules, priority of payments, and performance of underlying collateral
- Department actions as well as changes in legislation
- Forecast prepayment rates and default rates
- Forecast dividend payments
- Expected escrow conversion and return rates
- Default and recovery reports published by Moody's and Standard and Poor's
- Other third-party market sources

The recorded subsidy cost associated with each of the Department's credit programs represents the difference between the Department's projected costs of the program and the future cash flows anticipated to be received by the Department. The subsidy allowance specifically takes into consideration projected repayments and defaults and the projected cost of borrowings. The allowance is amortized to reflect the difference between projected and actual financing costs.

The Department's actions, as well as changes in legislation, may impact estimated future cash flows and related subsidy costs. The cost or cost savings of a modification is recognized in subsidy costs when the terms of a program are modified. Workouts are actions taken to maximize repayments of existing credit programs, and the expected effects on cash flows are included in the original estimate and re-estimates of the subsidy cost. Subsidy costs are also impacted by re-estimates which may occur as a result of updates to the original program subsidy cost estimates to reflect actual cash flows experience, as well as changes in forecasts of estimated future cash flows associated with the credit program.

## **I. ACCOUNTS AND TAXES RECEIVABLE**

Federal taxes receivables are not accrued until related tax returns are filed or assessments are made by the IRS and agreed to by either the taxpayer or the court. Additionally, the prepayments are netted against liabilities. Accruals are made to reflect penalties and interest on taxes receivable through the balance sheet date.

Taxes receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers. The existence of a receivable is supported by a taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the IRS. An allowance for doubtful accounts is recorded to reflect an estimate of the portion of total taxes receivable deemed to be uncollectible.

Compliance assessments are unpaid assessments which neither the taxpayer nor a court has affirmed the taxpayer owes to the U.S. government. Examples include assessments resulting from an IRS audit or examination in which the

taxpayer does not agree with the results. Compliance assessment write-offs consist of unpaid assessments for which the IRS does not expect further collections due to factors such as taxpayers' bankruptcy, insolvency, or death. Compliance assessments and related write-offs are not reported on the balance sheet. Statutory provisions require the accounts to be maintained until the statute for collection expires.

## **J. PROPERTY, PLANT, AND EQUIPMENT**

### **General**

Property, plant, and equipment (PP&E) is composed of capital assets used in providing goods or services. It also includes assets acquired through capital leases, which are initially recorded at the amount recognized as a liability for the capital lease at its inception. PP&E is stated at full cost, including costs related to acquisition, delivery, and installation, less accumulated depreciation. Major alterations and renovations, including leasehold and land improvements, are capitalized, while maintenance and repair costs are charged to expense as incurred. Costs for construction projects are recorded as construction-in-progress until completed, and are valued at actual (direct) cost plus applied overhead and other indirect costs.

Internal-use software encompasses software design, development, and testing of projects adding significant new functionality and long-term benefits. Costs for developing internal-use software are accumulated in work-in-development until a project is placed into service, and testing and final acceptance are successfully completed. Once completed, the costs are transferred to depreciable property.

The Department leases land and buildings from the General Services Administration (GSA) to conduct most of its operations. Such leases do not meet capital lease requirements for financial reporting purposes. GSA charges a standard level user fee which approximates commercial rental rates for similar properties.

The Department's bureaus are diverse both in size and in operating environment. Accordingly, the Department's capitalization policy provides minimum capitalization thresholds which generally range from \$25,000 to \$50,000 for all property categories except for internal-use software thresholds which generally range from \$50,000 to \$250,000. The Department also uses a capitalization threshold for bulk purchases which generally ranges from \$250,000 to \$500,000 for non-manufacturing bureaus and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprise bulk purchases based on Departmental guidance. In addition, the Department's bureaus may expense individual and/or bulk purchases if they conclude that total period costs would not be materially distorted and the cost of capitalization is not economically feasible.

Depreciation is expensed on a straight-line basis over the estimated useful life of the asset with the exception of leasehold improvements and capital leases. Leasehold improvements are depreciated over the term of the lease or the useful life of the improvement, whichever is shorter. Capital leases are depreciated over the estimated life of the asset or term of the lease, whichever is shorter. Service life ranges (2 to 50 years) are wide due to the Department's diversity of PP&E. Land and land improvements, construction-in-progress, and internal-use software in development are not depreciated.

### **Heritage Assets**

Heritage assets are assets of historical significance. Multi-use heritage assets are those heritage assets for which the predominant use is general government operations. All acquisition, reconstruction, and betterment costs for the Treasury multi-use heritage asset buildings are capitalized as general PP&E and depreciated over their service life.

## **K. FEDERAL DEBT AND INTEREST PAYABLE**

Debt and associated interest are reported on the accrual basis of accounting. Interest costs are recorded as expenses when incurred, instead of when paid. Certain Treasury securities are issued at a discount or premium. These discounts and premiums are amortized over the term of the security using an interest method for all long-term securities and the straight-line method for short-term securities.

## **L. COMMITMENTS AND CONTINGENCIES**

The Department, through FFB, makes loan commitments with federal agencies, or private sector borrowers whose loans are guaranteed by federal agencies, to extend credit for their own use (refer to the accounting policy above entitled “*Federal Loans Receivable and Federal Interest Receivable*”). The Department establishes loan commitments when the Department and other parties fully execute promissory notes in which the Department becomes obligated to issue such loans immediately or at some future date. The Department reduces loan commitments when it issues the loans or when the commitments expire. Most obligations of the Department give a borrower the contractual right to a loan or loans immediately or at some point in the future within an agreed upon timeframe.

In accordance with SFFAS No. 5, *Accounting for Liabilities of the Federal Government*, the Department recognizes material contingent liabilities when the following criteria are met:

- A past event or exchange transaction has occurred
- A future cash outflow is probable
- A future cash outflow is measurable

The estimated liability recorded by the Department is either a specific amount or within a range of amounts. If some amount within the range is a better estimate than any other amount within the range, that amount is recognized. If no amount within the range is a better estimate than any other amount, the minimum amount in the range is recognized, and the range and a description of the nature of the contingency are disclosed. The Department follows this policy in recording a contingent liability, if any, related to the GSE SPSPA program, and loss contingencies that may arise from claims, assessments, litigations, fines, penalties, and other sources.

If one or more, but not all, of the above criteria for recognition are met, and there is a reasonable possibility of loss, the Department will disclose, if material, the nature of the contingent liability, along with a range of possible loss, if estimable, and a description of the nature of the contingency.

## **M. SPECIAL DRAWING RIGHTS**

The SDR is an international reserve asset created by the IMF to supplement its member countries’ official reserves. Under its Articles of Agreement, the IMF may allocate SDRs to member countries in proportion to their IMF quotas. Pursuant to the *Special Drawing Rights Act of 1968*, as amended, the ESF holds all SDRs allocated to or otherwise acquired by the United States.

### **Allocations and Holdings**

The Department records the SDR holdings as part of Cash and Other Monetary Assets, and the liability for IMF SDR allocations as part of Other Liabilities on the Balance Sheet. The liabilities represent the amount that is payable in the event of liquidation of, or withdrawal by the United States from, the SDR department of the IMF or cancellation of the SDRs.

SDR holdings increase primarily as a result of IMF SDR allocations. SDR transactions are recorded as incurred. They include acquisitions and sales of SDRs, interest received on SDR holdings, interest charges on SDRs allocations, and valuation adjustments. The U.S. government receives remuneration in SDRs from the IMF based on claims on the IMF as represented by the U.S. Reserve Position. The remuneration is credited to the ESF which transfers to either the TGA account or a specified financing account an equivalent amount of dollars plus nominal interest. The allocations and holdings are revalued monthly based on the SDR valuation rate as calculated by the IMF, resulting in the recognition of unrealized gains or losses on revaluation that are reported on the Statement of Net Cost.

#### **Certificates Issued to the Federal Reserve**

The *Special Drawing Rights Act of 1968* authorizes the Secretary to issue certificates, not to exceed the value of SDR holdings, to the FRB in return for dollar amounts equal to the face value of certificates issued. The certificates may be issued to finance the acquisition of SDRs from other countries or to provide U.S. dollar resources to finance other ESF operations. Certificates issued are redeemed by the Department at such times and in such amounts as the Secretary may determine, and do not bear interest. Certificates issued to the FRB are reported at their face value which approximates their carrying value since, under the terms of the agreement, there is no set repayment date and no interest accrued while certificates remain outstanding. The certificates issued are reported as part of Other Liabilities on the Balance Sheet.

#### **N. REFUNDS PAYABLE**

Refunds payable arise in the normal course of tax administration when it is determined that taxpayers have paid more than the actual taxes they owe. Amounts that the Department has concluded to be valid refunds owed to taxpayers are recorded as a liability which is reported as part of Non-Federal Accounts Payable on the Balance Sheet.

#### **O. FEDERAL EMPLOYEE BENEFITS PAYABLE – FECA ACTUARIAL LIABILITY**

The *Federal Employees' Compensation Act* (FECA) provides income and medical cost protection to covered federal civilian employees injured on the job, and employees who have incurred a work-related injury or occupational disease. The FECA program is administered by the DOL which pays valid claims and subsequently seeks reimbursements from the Department for these paid claims. Generally, the Department reimburses the DOL within two to three years once funds are appropriated. The FECA liability consists of two components. The first component is based on actual claims paid by the DOL but not yet reimbursed by the Department. The second component is the estimated liability for future workers compensation as a result of past events. Both components are reported as part of Federal Employee and Veteran Benefits Payable on the Balance Sheet. These future workers' compensation estimates are generated by applying actuarial procedures developed to estimate the liability for FECA benefits. The actuarial liability estimates for FECA benefits include the expected liability for death, disability, medical, and miscellaneous costs for approved compensation cases.

#### **P. ANNUAL, SICK, AND OTHER LEAVE**

Annual and compensatory leave earned by the Department's employees, but not yet used, is reported as an accrued liability. The accrued balance is adjusted annually to reflect current pay rates. Any portion of the accrued leave for which funding is not available is recorded as an unfunded liability as reported in Other Liabilities on the Balance Sheet. Sick and other leave are expensed as taken, and the Department does not record a liability for such amounts because employees do not vest in sick and other leave benefits.

## **Q. PENSION COSTS, OTHER RETIREMENT BENEFITS, AND OTHER POST-EMPLOYMENT BENEFITS**

### **Federal Pension Costs, Other Retirement Benefits, and Other Post-Employment Benefits**

The Department recognizes the full costs of its employees' pension benefits, including recognizing imputed costs for the difference between the estimated service cost and the contributions made by the Department. However, the assets and liabilities associated with these benefits are recognized by the Office of Personnel Management (OPM) rather than the Department.

Most employees of the Department hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), to which the Department contributes between 7.0 percent and 7.5 percent of pay. On January 1, 1987, the Federal Employees' Retirement System (FERS) went into effect pursuant to Public Law (P.L.) 99-335. Employees hired after December 31, 1983 are automatically covered by FERS and Social Security. A primary feature of FERS is that it offers a savings plan to which the Department automatically contributes one percent of base pay and matches any employee contributions up to an additional four percent of base pay. For most employees hired after December 31, 1983, the Department also contributes the employer's matching share for Social Security. For the FERS basic benefit, the Department contributes 11.9 percent for regular FERS employees.

Similar to federal retirement plans, OPM, rather than the Department, reports the assets and liability for future payments to retired employees who participate in the Federal Employees Health Benefits Program (FEHBP) and Federal Employees Group Life Insurance (FEGLI) Program. The Department reports the full cost of providing other retirement benefits (ORB). The Department also recognizes an expense and a liability for other post-employment benefits (OPEB), which includes all types of benefits, provided to former or inactive (but not retired) employees, their beneficiaries, and covered dependents. Additionally, one of the Department's bureaus, OCC, separately sponsors a defined life insurance benefit plan for current and retired employees, and is the administrator for a private defined benefit retirement plan, the Pentegra Defined Benefit Plan (PDBP), that provides certain health and life insurance benefits for certain of its retired employees who meet eligibility requirements.

### **District of Columbia Pensions and Judicial Retirement Plans**

Pursuant to Title XI of the *Balanced Budget Act of 1997*, as amended, the Department became responsible for certain District of Columbia (D.C.) retirement plans. The actuarial cost method used to determine costs for the retirement plans is the Individual Entry Age Normal Funding Method, which approximates the methodology specified by the Aggregate Entry Age Normal Actuarial Cost Method. The actuarial liability is based upon long-term economic assumptions. The pension benefit costs incurred by the plans are included on the Statement of Net Cost.

The economic assumptions used for the D.C. retirement plans differ from those used by the OPM for the following reasons: (i) the annual rate of salary increase assumptions are based on different plan member experience; (ii) the annual rate of inflation and cost-of-living adjustment assumptions are based on different statutory requirements (applicable Consumer Price Index and period of calculation); and (iii) for the annual rate of investment return assumption, OPM and the D.C. retirement plans use the same underlying yield curve but, unlike the D.C. Federal Pension Funds, OPM converts to a single equivalent rate.

## **R. REVENUE AND FINANCING SOURCES**

The Department's activities are financed either through exchange revenue it receives from others or through non-exchange revenue and financing sources (such as appropriations provided by the Congress and penalties, fines, and

certain user fees collected). User fees primarily include collections from the public for the IRS costs to process installment agreements and accompanying photocopy and reproduction charges. Exchange revenues are recognized when earned; i.e., goods are delivered or services are rendered. Revenue from reimbursable agreements is recognized when the services are provided. Non-exchange revenues are recorded when received or accrued when the Department has a legal claim through the respective collecting bureau. Appropriations used are recognized as financing sources when related expenses are incurred or assets are purchased.

The Department also incurs certain costs that are paid in total or in part by other federal entities, such as pension costs, the FEHBP, and any un-reimbursed payments made from the Treasury Judgment Fund on behalf of the Department. These subsidized costs are recognized on the Statement of Net Cost, and the imputed financing for these costs is recognized on the Statement of Changes in Net Position. As a result, there is no effect on net position. Other non-exchange financing sources, such as donations and transfers of assets without reimbursements, are also recognized for the period in which they occurred on the Statement of Changes in Net Position.

The Department recognizes revenue it receives from disposition of forfeited property as non-exchange revenue on the Statement of Changes in Net Position. The costs related to the Forfeiture Fund program are reported on the Statement of Net Cost. The Treasury Forfeiture Fund is the special fund account for depositing non-tax forfeiture proceeds received pursuant to laws enforced or administered by law enforcement bureaus that participate in the Treasury Forfeiture Fund. Forfeited property balances are reported in Other Assets on the Balance Sheet.

#### **S. CUSTODIAL REVENUES AND COLLECTIONS**

Custodial revenues and collections include cash collected by the Department, primarily from taxes. These revenues are reported as Non-Federal Non-exchange Revenue on the Statement of Changes in Net Position. It does not include revenue collected by other federal agencies, such as user fees and other receipts, which are remitted for general operating purposes of the U.S. government or are dedicated for certain trust funds. The Statement of Changes in Net Position are presented on the “modified accrual basis.” The Department recognizes revenues as cash is collected, and records a “non-cash accrual adjustment” representing the net increase or decrease during the reporting period in net revenue-related assets and liabilities, mainly taxes receivable. The Department also records as revenue cash proceeds from the sale of stock and non-cash market valuation changes related to the U.S. government’s holdings in AIG.

#### **T. PERMANENT AND INDEFINITE APPROPRIATIONS**

Permanent and indefinite appropriations are used to disburse tax refunds, income tax credits, and child tax credits. Refund payment funding is recognized as appropriations are used. Permanent indefinite authority for refund activity is available for an indefinite period of time in the amount necessary to cover the refund and/or credit. Tax refunds and credits are reported as a custodial activity of the Department, since they are, in substance, a custodial revenue-related activity resulting from taxpayer overpayments of their tax liabilities.

The Department also has two permanent and indefinite appropriations related to debt activity. One is used to pay interest on the public debt securities; the other is used to redeem securities that are matured, called, or eligible for early redemption. These accounts are not annual appropriations and do not have refunds. Debt activity appropriations are related to the Department’s liability and are reported on the Department’s Balance Sheet. Permanent indefinite authority for debt activity is available for an indefinite period of time.

The Department also has permanent and indefinite appropriations to fund increases in the projected subsidy costs of credit programs as determined by the re-estimation process required by the FCRA. The Department's renewable energy project is also covered by permanent indefinite appropriations.

Additionally, the Department has other permanent and indefinite appropriations to make certain payments on behalf of the U.S. government. These appropriations are provided to make payments to the FRB for fiscal services provided, and to the financial institutions for services provided as financial agents of the U.S. government. They also include appropriations provided to make other disbursements on behalf of the U.S. government, including payments made to various parties as a result of certain claims and judgments rendered against the United States.

## **U. INCOME TAXES**

As an agency of the U.S. government, the Department is exempt from all income taxes imposed by any governing body, whether it is a federal, state, commonwealth, local, or foreign government.

## **V. USE OF ESTIMATES**

The Department has made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare its financial statements. Actual results may differ from these estimates. It is possible that the results of operations, cash flows or the financial position of the Department may be materially affected in future periods by adverse changes in the outlook for the key assumptions underlying management's estimates. Significant transactions subject to estimates include loan and credit program receivables, credit reform subsidy costs, investments in GSEs and other non-federal securities and related impairment, tax receivables, loan guarantees, depreciation, imputed costs, actuarial liabilities, cost and earned revenue allocations, as well as contingencies and related recognized liabilities.

The Department accounts for all of its TARP and non-TARP credit program receivables in accordance with credit reform accounting (refer to the accounting policy above entitled "*Credit Program Receivables*." These receivables are derived using credit reform modeling which is subject to the use of estimates and forecasts that have inherent uncertainty. The Department recognizes the sensitivity of credit reform modeling to slight changes in certain model assumptions such as general economic conditions, specific stock price volatility of the entities in which the Department has an equity interest, estimates of expected default, and prepayment rates. The TARP Direct Loans and Equity Investments line item on the Balance Sheet is reflective of relatively illiquid, troubled assets whose values are particularly sensitive to future economic conditions and other assumptions.

The Department uses regular review of model factors, statistical modeling, and annual re-estimates to reflect the most accurate cost of the credit programs to the U.S. government. The purpose of re-estimates is to update original program subsidy cost estimates to reflect actual cash flow experience as well as changes in forecasts of future cash flows. Forecasts of future cash flows are updated based on actual program performance to date, additional information about the portfolio, additional publicly available relevant historical market data on securities performance, revised expectations for future economic conditions, and enhancements to cash flow projection methods.

The Liabilities to Government Sponsored Enterprises line item on the Balance Sheet related to the SPSPAs represents the recognized contingency, if any, related to the funding commitment. It is predicated on the probable future occurrence of an excess of liabilities and minimum capital reserve amounts, as defined, over the assets of either GSE at the end of any reporting quarter. The Department performs annual valuations, as of September 30, on the

preferred stock and warrants in an attempt to provide a “sufficiently reliable” estimate of the outstanding commitments in order for the Department to record the remaining liability in accordance with SFFAS No. 5. The occurrence of future deficits, which ultimately determines the Department’s liability to the GSEs, is most sensitive to future changes in the housing price index.

The valuation of the Investment in Government Sponsored Enterprises line item on the Balance Sheet incorporates various forecasts, projections and cash flow analyses to develop an estimate of the asset’s fair value. Any changes in valuation, including impairment, are recorded and disclosed in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*. Since the valuation is an annual process, the change in valuation of the preferred stock and warrants are deemed usual and recurring. The GSEs contingent liability, if any, is assessed annually and recorded at the gross estimated amount, without considering the increase in senior preferred stock liquidation preference, or future dividend payments, or future commitment fees, due to the uncertainties involved.

Estimation of such complex and long-duration receivables, investments, and contingencies is subject to uncertainty. It is possible that new developments will adversely impact the value of receivables, investments, and contingencies, as well as ultimate amounts required to be funded by the Department.

#### **W. OTHER-THAN-TEMPORARY IMPAIRMENTS**

A decline in the market value (either due to credit, price or currency) of any investment below cost that is deemed to be other-than-temporary is accounted for as an impairment, and the carrying value is reduced to fair value for financial reporting purposes. To determine whether an impairment is other-than-temporary, the Department considers whether it has the ability and intent to hold the investment until a market price recovery, and considers whether evidence indicating the cost of the investment is recoverable outweighs evidence to the contrary.

#### **X. CREDIT, MARKET AND FOREIGN CURRENCY RISK**

Credit risk is the potential, no matter how remote, for financial loss from a failure of a borrower or counterparty to perform in accordance with underlying contractual obligations. The Department takes on possible credit risk when it makes direct loans or credits to foreign entities or becomes exposed to institutions which engage in financial transactions with foreign countries. The following programs of the Department entail credit risk: monetary assets held; committed but undisbursed direct loans; funding commitment to the GSEs; GSE obligations obtained under the HFA initiative (the New Issue Bond Program and Temporary Credit Liquidity Program); investments, loans, and other credit programs of the TARP; non-TARP credit programs including the CDFI Fund, SBLF, and certain portions of the Department’s participation in the IMF; and the Terrorism Risk Insurance Program.

Except for the Terrorism Risk Insurance Program, the Department’s activities focus on the underlying problems in the credit markets, and the ongoing instability in those markets exposes the Department to potential costs and losses. The extent of the risk assumed by the Department is described in more detail in Part 3 (C, G, and I) of this note and, where applicable, is factored into credit reform models and reflected in fair value measurements.

For Emergency Economic Stabilization Act (EESA) programs, the statute requires that budgetary costs of the troubled assets and guarantees of troubled assets be calculated by adjusting the discount rate for market risks. Within the TARP programs, the Department invested in many assets that would traditionally be held by private investors, and their valuation would inherently include market risk. Accordingly, for all TARP direct loans, equity investments, and other credit programs, the Department calculates a Market Risk Adjusted Discount Rate (MRADR). The Department’s cost estimates for the TARP programs are adjusted to reflect the additional return required by the



market to compensate for variability around the expected losses reflected in the cash flows. Under SFFAS No. 2, including market risk in the cash flow estimates is consistent with the type of assets being valued. The inclusion of the MRADR is the mechanism for deriving a fair value of the assets. As directed by Congress, a MRADR is also used in the credit reform model for certain portions of the Department's participation in the IMF.

The Department faces certain risks and uncertainties as a result of holding securities denominated in foreign currency. The price of holdings of such securities may widely fluctuate as a result of volatility in foreign currency markets and changes in real and perceived credit of the Department's counterparties.

## **Y. FUNDS FROM DEDICATED COLLECTIONS**

The Department accounts for revenues and other financing sources for funds from dedicated collections (FDC) separately from other funds. Such funds are financed by specifically identified revenues provided to the U.S. government by non-federal sources, often supplemented by federal and other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits, or purposes. In fiscal year 2013, the Department adopted SFFAS No. 43, *Funds from Dedicated Collections: Amending SFFAS No. 27, Identifying and Reporting Earmarked Funds*. Specifically, SFFAS No. 43 specifies the following criteria for purposes of designating funds as dedicated collections: (i) a statute committing the U.S. government to use specifically identified revenues and/or other financing sources that are originally provided to the U.S. government by a non-federal source only for designated activities, benefits, or purposes; (ii) explicit authority for the fund to retain revenues and/or other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; (iii) a requirement to account for and report on the receipt, use, and retention of the revenues and/or other financing sources that distinguishes the fund from the U.S. government's general revenues; and (iv) for funds comprised of both federal and non-federal sources, such funding is predominantly non-federal, or the non-federal funding is material to the Department's financial statements. As a result of adopting SFFAS No. 43, the ODCP funds are no longer classified as FDCs.

## **Z. ALLOCATION TRANSFERS**

The Department is a party to allocation transfers with other federal agencies as both a transferring (parent) entity and/or a receiving (child) entity. Allocation transfers are legal delegations by one department of its authority to obligate budget authority and outlay funds to another department. A separate fund account (allocation account) is created in the U.S. Treasury as a subset of the parent fund account for tracking and reporting purposes. All allocation transfers of balances are credited to this account, and subsequent obligations and outlays incurred by the child entity are charged to this allocation account as they execute the delegated activity on behalf of the parent. Parent federal agencies report both the proprietary and budgetary activity and the child agency does not report any financial activity related to budget authority allocated from the parent federal agency to the child federal agency. However, OMB guidance (Circular No. A-136, II.4.2, question 5, for three exceptions) requires the child to report the activity in certain situations.

The Department allocates funds, as the parent, to the Department of Energy. Also, the Department receives allocation transfers, as the child, from the Agency for International Development, Department of Health and Human Services, Department of Transportation, Executive Office of the President, and General Services Administration.

## **AA. FIDUCIARY ACTIVITIES**

Fiduciary activities are the collection or receipt, and the management, protection, accounting, investment, and disposition by the U.S. government of cash or other assets in which non-Federal individuals or entities have an ownership interest that the U.S. government must uphold. Fiduciary cash and other assets are not assets of the U.S. government.

## **AB. RELATED PARTIES AND OTHER ENTITIES**

The primary “related parties” with whom the Department conducts business are other federal agencies, mainly through the normal lending activities of the Fiscal Service and the FFB. These activities are disclosed in the financial statements. Additionally, the Secretary serves on the FHFA Oversight Board, and consults with the Director of FHFA on matters involving Fannie Mae and Freddie Mac. This provides the Department an advisory role in the FHFA’s actions as the conservator for Fannie Mae and Freddie Mac. The Department has no transactions with FHFA, but rather transacts directly with the GSEs. The Department also utilizes the services of the FRBs to execute a variety of transactions on behalf of the Fiscal Service and the ESF. Due to the magnitude and variety of services provided, the following provides an overview of the FRBs’ purpose, governance, and the various services provided on behalf of the Department.

### **Federal Reserve System**

The Federal Reserve System (FR System) was created by Congress under the Federal Reserve Act of 1913. The FR System consists of the Federal Reserve Board of Governors (Board), the Federal Open Market Committee (FOMC), and the FRBs. Collectively, the FR System serves as the nation’s central bank and is responsible for formulating and conducting monetary policy, issuing and distributing currency (Federal Reserve Notes), supervising and regulating financial institutions, providing nationwide payments systems (including large-dollar transfers of funds, automated clearinghouse (ACH) operations, and check collection), providing certain financial services to federal agencies and fiscal principals, and serving as the U.S. government’s bank. Monetary policy includes actions undertaken by the FR System that influence the availability and cost of money and credit as a means of helping to promote national economic goals. The FR System also conducts operations in foreign markets in order to counter disorderly conditions in exchange markets or to meet other needs specified by the FOMC to carry out its central bank responsibilities. The FR System is not included in the federal budget. It is considered an independent central bank, and its decisions are not ratified by the executive branch of the U.S. government.

The Department interacts with the FRBs in a variety of ways, including the following:

- The FRBs serve as the Department’s fiscal agent and depository, executing banking and other financial transactions on the Department’s behalf. The Department reimburses the FRBs for these services, the cost of which is included on the Statement of Net Costs
- The FRBs hold Treasury and other federal securities in the FRBs’ System Open Market Account (SOMA) for the purpose of conducting monetary policy
- The FRBs hold gold certificates issued by the Department in which the certificates are collateralized by gold
- The FRBs hold SDR certificates issued by the Department which are collateralized by SDRs
- The FRBs are required by Board policy to transfer their excess earnings to the Department on behalf of the U.S. government

The Department also consults with the FR System on matters affecting the economy and certain financial stability activities. The above financial activities involving the Department are accounted for and disclosed in the Department's financial statements. In accordance with SFFAC No. 2, *Entity and Display*, the FR Systems' assets, liabilities, and operations are not consolidated into the Department's financial statements.

### **Federal Reserve System Structure**

The Board is an independent organization governed by seven members who are appointed by the President and confirmed by the Senate. The full term of a Board member is 14 years, and the appointments are staggered so that one term expires on January 31 of each even-numbered year. The Board has a number of supervisory and regulatory responsibilities for institutions including, among others, state-chartered banks that are members of the FR System, bank holding companies, and savings and loan holding companies. In addition, the Board has general supervisory responsibilities for the 12 FRBs, and issues currency (Federal Reserve Notes) to the FRBs for distribution.

The FOMC is comprised of the seven Board members and five of the 12 FRB presidents, and is charged with formulating and conducting monetary policy primarily through open market operations (the purchase and sale of certain securities in the open market), the principal tool of national monetary policy. These operations affect the amount of reserve balances available to depository institutions, thereby influencing overall monetary and credit conditions. The 12 FRBs are chartered under the Federal Reserve Act, which requires each member bank to own the capital stock of its FRB. Supervision and control of each FRB is exercised by a board of directors, of which three are appointed by the Board of Governors of the FR System, and six are elected by their member banks.

The FRBs participate in formulating and conducting monetary policy, distribute currency and coin, and serve as fiscal agents for the Department, other federal agencies and fiscal principals. Additionally, the FRBs provide short-term loans to depository institutions and loans to participants in programs or facilities with broad-based eligibility in unusual and crucial circumstances when approved by the Board.

### **Federal Reserve System Assets and Liabilities**

The FRBs hold Treasury and other securities in the SOMA for the purpose of conducting monetary policy. Treasury securities held by the FRBs totaled \$1.9 trillion and \$1.6 trillion at September 30, 2013 and 2012, respectively. These assets are generally subject to the same market (principally interest-rate) and credit risks as other financial instruments. In the open market, the FR System purchases and sells Treasury securities as a mechanism for controlling the money supply.

The FRBs have deposit liabilities with Treasury and depository institutions. The FRBs issue Federal Reserve Notes, the circulating currency of the United States, which are collateralized by the Treasury securities and other assets held by the FRBs.

Financial and other information concerning the FR System, including financial statements for the Board and the FRBs, may be obtained at <http://www.federalreserve.gov>.

### **FRB Residual Earnings Transferred to the Department**

FRBs generate income from interest earned on securities, reimbursable services provided to federal agencies, and the provision of priced services to depository institutions as specified by the Monetary Control Act of 1980. Although the FRBs generate earnings from carrying out open market operations, via the earnings on securities held in the SOMA account, their execution of these operations is for the purpose of accomplishing monetary policy rather than

generating earnings. Each FRB is required by Board policy to transfer to the Department its residual (or excess) earnings after providing for the cost of operations, payment of dividends, and reservation of an amount necessary to equate surplus with paid-in capital. These residual earnings may vary due to, among other things, changes in the SOMA balance levels that may occur in conducting monetary policy. In the event of losses, or a substantial increase in capital, an FRB will suspend its payments to the U.S. Treasury until such losses or increases in capital are recovered through subsequent earnings. The FRB residual earnings of \$75.8 billion and \$82.0 billion for fiscal years ended September 30, 2013 and 2012, respectively, are reported as part of Other Taxes and Receipts on the Statement of Changes in Net Position. They constituted 2.6 percent and 3.1 percent of the Department's total custodial revenues collected in fiscal years 2013 and 2012, respectively. Taxes, Interest and Other Receivables, Net includes a receivable for FRB's residual earnings which represents the earnings due to the U.S. Treasury as of September 30, but not collected by the U.S. Treasury until after the end of the month.

### **PART 3. OTHER NOTES TO THE CLOSING PACKAGE FINANCIAL STATEMENTS**

**(THE INFORMATION PROVIDED IN THIS SECTION IS DERIVED FROM THE DEPARTMENT'S AGENCY FINANCIAL REPORT FINANCIAL STATEMENT FOOTNOTES.)**

#### **A. FR NOTES REPORT NOTE 18 – CONTINGENCIES (TEXT DATA)**

##### **LEGAL CONTINGENCIES**

The Department is a party in various administrative proceedings, legal actions, and claims, which may ultimately result in settlements or decisions adverse to the U.S. government. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. The Department discloses contingent liabilities where the conditions for liability recognition have not been met and the likelihood of unfavorable outcome is more than remote. The Department does not accrue for possible losses related to cases where the potential loss cannot be estimated or the likelihood of an unfavorable outcome is less than probable.

In some cases, a portion of any loss that may occur may be paid by the Department's Judgment Fund, which is separate from the operating resources of the Department. For cases related to the *Contract Disputes Act of 1978* and awards under federal anti-discrimination and whistle-blower protection acts, the Department must reimburse the Judgment Fund from future appropriations.

In the opinion of the Department's management and legal counsel, based on information currently available, the expected outcome of other legal actions, individually or in the aggregate, will not have a materially adverse effect on the Department's financial statements, except for the pending legal actions described below which may have a materially adverse impact on the financial statements depending on the outcomes of the cases.

##### **Pending Legal Actions**

- *Tribal Trust Fund Cases:* Numerous cases have been filed in the U.S. District Courts in which Native American Tribes seek a declaration that the United States has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the U.S. government to provide such an accounting. In addition, there are a number of other related cases seeking damages in the U.S. Court of Federal Claims, which do not name the Department as a defendant. During fiscal year 2013, a number of tribal trust fund case settlements were paid

from the Judgment Fund for an aggregate amount totaling \$405 million. The U.S. government is currently in discussion with counsel representing most of the remaining plaintiff tribes with tribal trust fund cases pending against the United States about the feasibility of an out-of-court settlement. Plaintiff tribes in several of the pending cases have chosen to pursue active litigation, rather than settlement discussion, and the U.S. government is vigorously litigating those cases. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.

- *James X. Bormes v. United States of America*: The complaint alleges that the U.S. government willfully violated certain provisions of the Fair and Accurate Credit Transaction Act P.L. 108-159 in that the transaction confirmation received by the complainant from Pay.gov improperly included, among other things, the expiration date of a credit card used in a transaction. The complaint does not state the amount of damages sought on behalf of the class beyond asserting that each class member would be entitled to \$100 to \$1,000 in statutory damages. In a letter sent to the Department of Justice, the plaintiff proposed a fund of \$30 million for just the Illinois class members.

In July 2009, the U.S. District Court for the Northern District of Illinois granted the U.S. government's motion to dismiss this case for lack of an unequivocal waiver of sovereign immunity. In November 2010, the U.S. Court of Appeals for the Federal Circuit reversed the District Court's decision and directed that the case be remanded back to the District Court for further proceedings. The U.S. government's petition for a rehearing of that decision was denied by the Federal Circuit in March 2011. In January 2012, the U.S. Supreme Court granted the U.S. government's petition for a writ of certiorari. The case was argued in October 2012 and, in November 2012, the U.S. Supreme Court reversed the lower court decision and remanded the case back to the U.S. Court of Appeals for the Seventh Circuit. The parties have completed the appellate briefing and the oral argument occurred on September 27, 2013. The parties are awaiting the Seventh Circuit's decision. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.

- *GSE Related Cases*: A number of cases were filed in the U.S. Court of Federal Claims and the U.S. District Court for the District of Columbia in which the plaintiffs allege, among other things, that the U.S. government took their property and contractual rights as preferred and common stockholders when the third amendments to the SPSPAs between the Department and each GSE were executed in August 2012. One case also alleges that the U.S. government took plaintiffs' property and contractual rights when the GSEs were placed into conservatorship and entered into the SPSPAs with the Department in September 2008. In the Court of Federal Claims, the plaintiffs seek just compensation (damages) from the U.S. government. In the District Court, the plaintiffs seek to set aside the third amendments to the SPSPAs as well as damages. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *IRS 501(c)(4) Cases*: Two cases were filed in U.S. District Court in which the plaintiffs seek actual and punitive damages in connection with IRS' alleged unlawful requests for information and unreasonable delays in processing the plaintiffs' applications for tax exempt status. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *Other Legal Actions*: The Department is also involved in employment related legal actions (e.g., matters alleging discrimination and other claims before federal courts, the Equal Employment Opportunity Commission, the Merit Systems Protection Board, etc.) for which an unfavorable outcome is reasonably possible, but for which an estimate of potential loss cannot be determined at this time. It is not expected that these cases will have a material adverse effect on the Department's financial position or results.

## **OTHER CONTINGENCIES**

### **Terrorism Risk Insurance Program**

The *Terrorism Risk Insurance Act* (TRIA), signed into law in November 2002, was enacted to address market disruptions resulting from terrorist attacks on September 11, 2001. TRIA helps to ensure available and affordable commercial property and casualty insurance for terrorism risk, and simultaneously allows private markets to stabilize. The authority to pay claims under the Terrorism Risk Insurance Program (TRIA Program) is activated upon the certification of an “act of terrorism” by the Secretary in concurrence with the Secretary of State and the Attorney General. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the U.S. government for insured losses above a designated deductible amount. Insured losses above this amount will be shared between insurance companies and the U.S. government. TRIA also gives the Department authority to recoup federal payments made under the TRIA Program through policyholder surcharges under certain circumstances, and contains provisions designed to manage litigation arising from or relating to a certified act of terrorism. There were no claims under TRIA as of September 30, 2013 or 2012.

## **B. FR NOTES REPORT NOTE 19 – COMMITMENTS (TEXT DATA)**

### **Loan Commitments**

The Department, through FFB, makes loan commitments with federal agencies, or private sector borrowers whose loans are guaranteed by federal agencies, to extend them credit for their own use (refer to Part 2.L). As of September 30, 2013 and 2012, the Department had loan commitments totaling \$73.6 billion and \$86.2 billion, respectively.

### **Multilateral Development Banks**

The Department, on behalf of the United States, has subscribed to capital for certain MDBs, portions of which are callable under certain limited circumstances to meet the obligations of the respective MDB. There has never been, nor is there anticipated, a call on the U.S. commitment for these subscriptions.

### **Exchange Stabilization Agreement**

The North American Framework Agreement (NAFA), signed by the Department in 1994, includes the Exchange Stabilization Agreement (ESA) with Mexico. The Department, through the ESF, has a standing swap line for \$3.0 billion with Mexico under the NAFA and its implementing ESA. The amounts and terms (including the assured source of repayment) of any borrowing under NAFA and ESA will have to be negotiated and agreed to before any actual drawing can occur. The ESA does provide sample clauses that state that transactions shall be exchange rate neutral for the ESF, and shall bear interest based on a then current rate tied to U.S. Treasury bills. There were no drawings outstanding on the ESF swap line as of September 30, 2013 and 2012. The Department renewed the ESA through December 14, 2014.

### **New Arrangements to Borrow**

The Supplemental Appropriations Act of 2009 (P.L. 111-32) provided the authorization and appropriations for an increase in the United States' participation in the New Arrangements to Borrow (NAB). Because the U.S. financial participation in the IMF is denominated in SDRs, P.L. 111-32 authorized and appropriated up to the dollar equivalent of SDR 75 billion to implement this commitment. The United States agreed in May 2010 that its participation in the NAB would increase from SDR 6.6 billion to SDR 69.1 billion, pursuant to IMF Executive Board Decision No. 14577-

(10/35). Total U.S. participation in the NAB of SDR 69.1 billion was equivalent to \$106.0 billion and \$106.5 billion as of September 30, 2013 and 2012, respectively. Refer to Note I of this section for more information on the NAB.

### **Commitment to GSEs**

The SPSPA agreements between the Department and each GSE, which have no expiration date, provide for the Department to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities exceed its assets. At September 30, 2013 and 2012, the Department projected a maximum remaining potential commitment to the GSEs of \$258.1 billion and \$282.3 billion, respectively. Refer to Note G of this section for a full description of the SPSPA agreements and related contingent liability.

## **C. FR NOTES REPORT NOTE 20 – TROUBLED ASSET RELIEF PROGRAM (TARP) DIRECT LOANS AND EQUITY INVESTMENTS (TEXT DATA)**

The Department administers a number of programs designed to help stabilize the financial system and restore the flow of credit to consumers and businesses. Through TARP, the Department made direct loans, equity investments, and entered into other credit programs. TARP's authority to make new commitments to purchase or guarantee troubled assets expired in October 2010.

### **DIRECT LOAN AND EQUITY INVESTMENT PROGRAMS**

#### **Capital Purchase Program**

TARP implemented the Capital Purchase Program (CPP) in fiscal year 2009 which was designed to help stabilize the financial system by assisting in building the capital base of certain viable U.S. financial institutions to increase the capacity of those institutions to lend to businesses and consumers and support the economy. Under this program, the Department invested a total of \$204.9 billion and purchased senior perpetual preferred stock and subordinate debentures from qualifying U.S. controlled banks, savings associations, and certain bank and savings and loan holding companies (Qualified Financial Institution or QFI). The senior preferred stock has a stated dividend rate ranging from 5.0 percent to 9.0 percent. The dividends are cumulative for bank holding companies and non-cumulative for others; they are payable when and if declared by the institution's board of directors. QFIs that are Sub-chapter S corporations (public and non-public) issued subordinated debentures that have a maturity of generally 30 years, and interest rates ranging from 7.7 percent to 13.8 percent.

In addition to the senior preferred stock, the Department received warrants, with a ten-year term, from public QFIs to purchase a number of shares of common stock. Additionally, the Department exercised warrants received from non-public QFIs resulting in additional holdings of senior preferred stock (or subordinated debentures as appropriate) of non-public QFIs.

In fiscal years 2013 and 2012, repayments and sales of CPP investments totaled \$4.8 billion and \$8.2 billion, respectively. Of these CPP investment repayments and sales in fiscal years 2013 and 2012, net proceeds of \$1.5 billion and \$1.3 billion, respectively, resulted from auction sales from the Department's decision in fiscal year 2012 to sell certain CPP investments to the public in auction sales. Total CPP repayments and sales resulted in net proceeds less than cost of \$493 million and \$285 million in fiscal year 2013 and 2012, respectively. The initial auction sales were not considered in the formulation estimate for the CPP program and, as such, a modification was recorded, increasing the cost of the program by \$973 million in fiscal year 2012.

The estimated value of the CPP preferred equity investments is based on the net present values of the expected dividend payments and proceeds from repurchases and sales. The model assumes a probabilistic evolution of each institution's asset-to-liability ratio (based on the estimated fair value of the institution's assets against its liabilities). Historical volatility is used to scale the likely evolution of each institution's asset-to-liability ratio. Inputs to the model include institution specific accounting data obtained from regulatory filings, an institution's stock price volatility, historical bank failure information, as well as market prices of comparable securities trading in the market. The market risk adjustment is obtained through a calibration process to the market value of certain trading securities of financial institutions within the TARP programs or other comparable financial institutions. The Department estimates the values and projects the cash flows of warrants using an option-pricing approach based on the current stock price and its volatility. Investments in common stock which are exchange traded are valued at the quoted market price as of fiscal year end.

### **American International Group, Inc. Investment Program**

The Department provided assistance to systemically significant financial institutions on a case by case basis to provide stability to those institutions and protect the economy from being adversely affected by the failure of these firms. In fiscal year 2009, the Department invested \$40.0 billion in AIG in the form of AIG's cumulative 10.0 percent Series D preferred stock. Additionally, the Department made available to AIG an equity capital facility under which AIG drew \$27.8 billion, and the Department received additional AIG preferred stock. By January 2011, the Department (in combination with AIG and the FRBNY) had restructured the AIG investments into a \$20.3 billion interest in AIG SPVs, and 1.1 billion shares of AIG common stock. Additionally, the credit facility between FRBNY and AIG was terminated, and the Department on behalf of the General Fund separately received 563 million shares of AIG common stock at no cost, reported separately on the Department's Balance Sheet as Debt and Equity Securities. Upon completion of the restructuring, the Department (including TARP) held a combined total of 1.7 billion shares of AIG common stock, or 92.1 percent of AIG's common stock equity.

During fiscal years 2011 and 2012, the Department received a total of \$21.1 billion in distributions from the AIG SPVs, fully repaying the \$20.3 billion original investment balance and \$204 million of capitalized dividend income, of which \$9.6 billion and \$11.5 billion were received in fiscal years 2012 and 2011, respectively. The Department recorded proceeds in excess of cost of \$127 million in fiscal year 2012 (none in 2011), along with investment income of \$191 million and \$246 million in fiscal years 2012 and 2011, respectively.

Between fiscal years 2011 and 2013, the Department sold all of its 1.7 billion AIG common shares held by the General Fund and TARP together, on a pro-rata basis, in the open market. In fiscal year 2011, the Department sold in the open market 200 million shares of AIG common stock held by the General Fund and TARP (68 million and 132 million shares, respectively) for total gross cash proceeds of \$5.8 billion, of which the General Fund and TARP received \$2.0 billion and \$3.8 billion, respectively. Sales continued in fiscal year 2012 in which the Department sold an additional 1.2 billion shares of AIG common stock held by the General Fund and TARP (415 million and 806 million shares, respectively) for total gross cash proceeds of \$38.2 billion, of which the General Fund and TARP received \$13.0 billion and \$25.2 billion, respectively. During fiscal year 2013, the Department sold the remaining 234 million shares of AIG common stock held by the General Fund and TARP (80 million and 154 million shares, respectively) for total gross cash proceeds of \$7.6 billion, of which the General Fund and TARP received \$2.6 billion and \$5.0 billion, respectively. For the TARP shares sold in fiscal years 2013, 2012 and 2011, the proceeds were less than the Department's cost by \$1.7 billion, \$9.9 billion and \$1.9 billion, respectively.



As of September 30, 2013, the Department no longer held any ownership interest in AIG. The remaining 234 million shares of AIG common stock held by the Department (including TARP) as of September 30, 2012 constituted 15.9 percent of AIG's total outstanding common shares. These common shares held had a fair value which approximated their carrying value totaling approximately \$7.7 billion at September 30, 2012, of which \$2.6 billion and \$5.1 billion related to the General Fund and TARP, respectively. The fair value of the AIG common stock was based on the New York Stock Exchange (NYSE) quoted market price as of September 30, 2012.

During fiscal year 2013, the carrying value of the AIG investments held on behalf of the General Fund declined by \$2.6 billion from the end of the prior fiscal year due to the sale of the remaining AIG common stock for \$2.588 billion which resulted in a \$23 million loss from the final sale. The September 30, 2012 carrying value of these investments had declined by \$8.3 billion from September 30, 2011 due to sales of \$13.0 billion during fiscal year 2012, partially offset by a fair value gain of \$4.7 billion on the remaining existing portfolio as of September 30, 2012. Accordingly, the carrying value of the AIG common stock investment was adjusted by these amounts, and a corresponding amount was reported as part of Miscellaneous Earned Revenue on the Statement of Changes in Net Position.

### **Automotive Industry Financing Program**

The Automotive Industry Financing Program (AIFP) was designed to help prevent a significant disruption of the American automotive industry, which could have had a negative effect on the economy of the United States.

### ***General Motors Company and General Motors Corporation***

In fiscal year 2009, the Department provided \$51.0 billion to General Motors Corporation (Old GM) through various loan agreements while Old GM was in bankruptcy. During fiscal year 2009, General Motors Company (New GM) was created and, through various sales and restructurings of its investment, the Department held 500 million shares of New GM common stock, or 31.9 percent of New GM's total outstanding common shares, as of September 30, 2012. During fiscal year 2013, the Department sold 399 million shares of the New GM common stock for \$12.0 billion, which resulted in net proceeds less than cost of \$5.4 billion. There were no sales of common stock during fiscal year 2012. As of September 30, 2013, the Department held 101 million shares of New GM common stock, or 7.3 percent of New GM's total outstanding common shares. The fair value of the New GM common shares held as of September 30, 2013 and 2012 was \$3.6 billion and \$11.4 billion, respectively, based on the NYSE quoted market price, plus the value of any traded but not settled shares. Traded but not settled shares were valued based on the actual trade proceeds.

### ***Ally Financial Inc. (formerly known as GMAC Inc.)***

The Department invested a total of \$16.3 billion in GMAC Inc. between December 2008 and December 2009 to help support its ability to originate new loans to GM and Chrysler dealers and consumers, and to help address GMAC's capital needs. In 2010, GMAC changed its corporate name to Ally Financial, Inc. (Ally). As a result of original investments, exchanges, conversions and warrant exercises, the Department held 981,971 shares of Ally common stock, representing 73.8 percent of Ally's outstanding common stock, as of September 30, 2013 and 2012. The Department also held 119 million shares of Ally Series F-2 Mandatorily Convertible Preferred Securities (Series F-2), with a stated dividend rate of 9.0 percent, which were convertible into at least 513,000 shares of Ally common. In both fiscal years 2013 and 2012, the Department received \$534 million in dividends from Ally. The fair value of the Ally investments held was \$12.0 billion and \$6.2 billion at September 30, 2013 and 2012, respectively.

Per an August 2013 agreement, Ally repurchased all of the Series F-2 from the Department for \$5.2 billion in November 2013. The Department received an additional \$725 million for the elimination of certain rights under the

original agreement. This August 2013 agreement also included terms for Ally to issue a November 2013 private offering of new common stock at a price of \$6,000 per share. To value the holdings in Ally at September 30, 2013, the Department considered observable market data from the November 2013 transactions pursuant to the August 2013 agreement. Proceeds and dividends received in November 2013 were discounted to September 30, 2013, at a risk-free discount rate to reflect the timing of the expected cash flows. The Department's remaining investment in Ally, consisting of 981,971 shares of common stock, representing 63.4 percent of Ally's common stock, was valued at the price per share in Ally's private offering.

Investments in Ally's common equity and mandatorily convertible preferred stock were valued on an "if-converted" basis at September 30, 2012, and the Department used an average of valuation multiples such as price-to-earnings, price-to-tangible book value, and asset manager valuations to estimate the value of the shares. The multiples were based on those of comparable publicly-traded entities. The adjustment for market risk was incorporated in the data points the Department uses to determine the measurement for Ally as all points relied on market data.

### **Public-Private Investment Program**

The Public-Private Investment Program (PPIP) was part of the Department's efforts to help restart the financial securities market and provide liquidity for legacy securities. Under this program, the Department (as a limited partner) made equity investments in and loans to nine investment vehicles (referred to as Public-Private Investment Funds or "PPIFs") established by private investment managers between September and December 2009. The equity investments were used to match private capital and equaled 49.9 percent of the total equity invested.

During fiscal year 2013, all of the remaining PPIFs fully liquidated their portfolios and repaid investors, including the Department. At September 30, 2013, the Department had no PPIF equity investments or loans outstanding. At September 30, 2012, the Department had investments in six PPIFs which included \$4.1 billion of equity investments outstanding and \$5.7 billion of loans outstanding, for an aggregate total of \$9.8 billion. At September 30, 2012, the fair value of these loans outstanding was \$10.8 billion. These portfolios were comprised of 74.0 percent non-agency residential mortgage-backed securities (RMBS) and 26.0 percent commercial mortgage-backed securities (CMBS). The Department made no disbursements to the PPIFs during fiscal year 2013, compared to fiscal year 2012 in which the Department disbursed \$245 million as equity investments and \$803 million as loans to the PPIFs. In both fiscal years 2013 and 2012, the Department received \$5.7 billion, in loan principal and interest repayments from the PPIFs. Also during fiscal year 2013, the Department received \$5.5 billion in equity distributions, comprised of \$254 million of investment income, \$1.2 billion of net proceeds in excess of cost, and \$4.1 billion reduction of the gross investment outstanding. In fiscal year 2012, the Department received \$3.2 billion in equity distributions, comprised of \$1.3 billion of investment income, \$223 million of net proceeds in excess of cost, and \$1.7 billion reduction of the gross investment outstanding.

The \$10 million positive subsidy allowance at September 30, 2013 represents additional proceeds expected upon final liquidation of remaining partnerships at the net present value. As of September 30, 2013, the Department had legal commitments to disburse up to \$984 million in additional equity to PPIFs which will remain until all distributions have been received from PPIFs and all PPIF liabilities have been settled.

For the valuation at September 30, 2012, the Department estimated cash flows to the PPIFs by simulating the performance of the collateral supporting the assets held by the PPIF. Inputs used to simulate the cash flows, which considered market risks, included unemployment forecasts, home price appreciation/depreciation forecasts, the

current term structure of interest rates, historical pool performance, and estimates of the net income and value of commercial real estate supporting the CMBS. The simulated cash flows were then run through a financial model that defined distributions of the RMBS/CMBS to determine the estimated cash flows to the PPIF.

### **Other Direct Loan and Equity Investment Programs**

The Department initiated other programs intended to help unlock the flow of credit to consumers and small businesses. The following programs were established to help accomplish this: the Term Asset-Backed Securities Loan Facility (TALF) and the Community Development Capital Initiative (CDCI).

#### ***Term Asset-Backed Securities Loan Facility***

The TALF was created by the FRB to provide low-cost funding to investors in certain classes of Asset Backed Securities (ABS). The Department agreed to participate in the program by providing liquidity and credit protection to the FRB. Under the TALF, the FRBNY, as implementer of the TALF program, originated loans on a non-recourse basis to purchasers of certain AAA rated ABS secured by consumer and commercial loans and CMBS. The FRBNY ceased issuing new loans in 2010. Approximately \$101 million and \$1.5 billion of loans due to the FRBNY remained outstanding as of September 30, 2013 and 2012, respectively.

As part of the program, the FRBNY created the TALF, Limited Liability Corporation (LLC), an SPV that agreed to purchase from the FRBNY any collateral it has seized due to borrower default. Upon its creation, the Department disbursed a \$100 million loan to fund the facility. The TALF, LLC would fund purchases from the accumulation of monthly fees paid by FRBNY as compensation for the agreement. Only if the TALF, LLC had insufficient funds to purchase the collateral did the Department commit to invest up to \$20.0 billion in non-recourse subordinated notes issued by the TALF, LLC. This commitment amount has been reduced periodically since 2010, and was terminated in fiscal year 2013. In fiscal year 2013, a modification to the terms of the legal agreement resulted in \$55 million in subsidy income for the program. The modification allowed the Department to receive \$100 million in repayments, \$13 million in interest and \$570 million of contingent interest, recorded as proceeds in excess of cost, in fiscal year 2013 rather than in fiscal year 2015 as originally expected. As of September 30, 2013 and 2012, no TALF loans were in default and consequently no collateral was purchased by the TALF, LLC.

In valuing the TALF loan, the Department model derives the cash flows to the SPV, and ultimately to the Department, by simulating the performance of underlying collateral. Loss probabilities on the underlying collateral are calculated based on analysis of historical loan loss and charge-off experience by credit sector and subsector. Impaired TALF-eligible securities are projected to be purchased by the SPV, which could require additional Department funding. Simulation outcomes consisting of a range of loss scenarios are probability-weighted to generate the expected net present value of future cash flows.

#### ***Community Development Capital Initiative***

In fiscal year 2010, the CDCI was created to provide additional low cost capital in Community Development Financial Institutions (CDFIs) to encourage more lending to small businesses. Under the terms of the program, the Department purchased senior preferred stock (or subordinated debt) from eligible CDFIs with an initial dividend rate of 2.0 percent that will increase to 9.0 percent after eight years. The Department invested a total of \$570 million in 84 institutions under the CDCI. In fiscal years 2013 and 2012, the Department received \$86 million and \$3 million in

repayments, respectively. The Department values the CDCI preferred stock investments in a manner broadly analogous to the methodology used to value the preferred stock securities within the CPP program.

## **OTHER CREDIT PROGRAMS**

### **Asset Guarantee Program**

The Asset Guarantee Program (AGP) provided guarantees for assets held by systemically significant financial institutions that faced a risk of losing market confidence due in large part to a portfolio of distressed or illiquid assets. Section 102 of the EESA required the Secretary to establish the AGP to guarantee troubled assets originated or issued prior to March 14, 2008, including MBS.

In January 2009, the Department entered into a guarantee agreement with Citigroup under which the Department's protection was limited to \$5.0 billion. The Department, Federal Deposit Insurance Corporation (FDIC), and the FRBNY provided protection against the possibility of large losses on a Citigroup asset pool of approximately \$301.0 billion of loans and securities backed by residential and commercial real estate and other such assets. In fiscal year 2010, this guarantee agreement was terminated and, accordingly, FDIC agreed to transfer to the Department \$800 million of Citigroup trust preferred securities (TruPS) holdings plus dividends by December 31, 2012, reduced by any losses FDIC incurred on its Citigroup guaranteed debt. The Department recorded a TruPS-related receivable from the FDIC valued at \$967 million at September 30, 2012. The Department sold this investment in fiscal year 2013 for \$894 million. During fiscal year 2013, the Department also received \$200 million of dividends on the TruPS. A downward modification of \$94 million and a closing downward re-estimate of \$24 million were recorded in fiscal year 2013. The Department valued the AGP preferred stock investments in a manner broadly analogous to the methodology used to value the preferred stock securities within the CPP program. As of September 30, 2013, the Department held no remaining holding in the AGP program.

### **FHA-Refinance Program**

In fiscal year 2010, the Department entered into a loss-sharing agreement with the FHA to support a program in which FHA guarantees refinancing of borrowers whose homes are worth less than the remaining amounts owed under their mortgage loans. The Department established a \$50 million account, held by a commercial bank as its agent, from which any required reimbursements for losses will be paid to third-party claimants, including banks or other investors. FHA disbursed \$182 million and \$234 million of loans during fiscal year 2013 and 2012, respectively. At September 30, 2013 and 2012, 3,015 and 1,774 loans that FHA had guaranteed with a total value of \$489 million and \$307 million, respectively, had been refinanced under the program. At September 30, 2013 and 2012, the Department's maximum exposure related to the FHA guarantee totaled \$59 million and \$41 million, respectively. The Department's guarantee resulted in the Department incurring a \$9 million and \$7 million liability as of September 30, 2013 and 2012, respectively, and reported as part of the Loan Guarantee Liabilities line on the Balance Sheet.

Based on credit reform accounting, the liability was derived as the present value of the future cash outflows for the Department's share of losses incurred on any defaults of the disbursed loans. The budget subsidy rates for the program, entirely for defaults, excluding modifications and re-estimates, were set at 2.5 percent and 4.0 percent for loans guaranteed in fiscal years 2013 and 2012, respectively. As of September 30, 2013 and 2012, the Department recorded subsidy cost of \$5 million and \$9 million, respectively, for projected losses due to defaults. The program

recorded a \$3 million downward re-estimate for the year ended September 30, 2013 and 2012, due to a reduction in market risks and lower than projected defaults.

### **HOUSING PROGRAMS UNDER TARP**

Housing programs under TARP are designed to provide stability for both the housing market and homeowners. These programs assist homeowners who are experiencing financial hardships to remain in their homes until their financial position improves or they relocate to a more sustainable living situation. As of September 30, 2013 and 2012, the Department had committed up to \$38.5 billion and \$45.6 billion, respectively, for these programs. For fiscal year 2013 and 2012, payments made on behalf of the housing programs under TARP totaled \$3.9 billion and \$3.1 billion, respectively.

### **D. FR NOTES REPORT NOTE 22 – FUNDS FROM DEDICATED COLLECTIONS (TEXT DATA)**

<b>Bureau</b>	<b>Fund Code</b>	<b>Fund Title/Description</b>
<b>Exchange Stabilization Fund (ESF)</b>		
ESF	20X4444	Exchange Stabilization Fund
<b>Public Enterprise/Revolving Funds</b>		
BEP	20X4502	Bureau of Engraving and Printing Fund
MNT	20X4159	Public Enterprise Fund
OCC	20X8413	Assessment Funds
IRS	20X4413	Federal Tax Lien Revolving Fund
<b>Other FDC Funds</b>		
Fiscal Service	20X5080	Gifts to Reduce Public Debt
Fiscal Service	20X5081	Presidential Election Campaign
Fiscal Service	20X8625	Gulf Coast Restoration Trust Fund
Fiscal Service	20X8902	Esther Cattell Schmitt Gift Fund
Fiscal Service	955585	Travel Promotion Fund, Corp for Travel Promotion
Fiscal Service	95X5585	Travel Promotion Fund, Corp for Travel Promotion
Fiscal Service	207/85445	Debt Collection Special Fund
Fiscal Service	208/95445	Debt Collection Special Fund
Fiscal Service	209/05445	Debt Collection Special Fund
Fiscal Service	200/15445	Debt Collection Special Fund
Fiscal Service	201/25445	Debt Collection Special Fund
Fiscal Service	202/35445	Debt Collection Special Fund
Fiscal Service	203/45445	Debt Collection Special Fund
DO	20X5816	Confiscated and Vested Iraqi Property and Assets
DO	20X8790	Gifts and Bequests Trust Fund
IRS	20X5510	Private Collection Agency Program
IRS	20X5433	Informant Reimbursement
OFR	20X5590	Financial Research Fund
TFF	20X5697	Treasury Forfeiture Fund

Pursuant to the legal authority found in Section 10 of the Gold Reserve Act of 1934, as amended, the ESF may purchase or sell foreign currencies, hold U.S. foreign exchange and SDR assets, and may provide financing to foreign governments and foreign entities. The ESF accounts for and reports its holdings to the Fiscal Service on the Standard

Form 224, "Statement of Transactions," and provides other reports to Congress. Interest on SDRs in the IMF, investments in U.S. Treasury securities, and investments in foreign currency assets are ESF's primary sources of revenue. The ESF's earnings and realized gains on foreign currency assets represent inflows of resources to the government, and the interest revenues earned from U.S. Securities are the result of intra-Departmental flows.

The BEP, Mint, OCC, and IRS operate "public enterprise/revolving funds" to account for their respective revenues and expenses. 31 USC § 5142 established the revolving fund for BEP to account for revenue and expenses related to the currency printing activities. P.L. 104-52 (31 USC § 5136) established the Public Enterprise Fund for the Mint to account for all revenue and expenses related to the production and sale of numismatic products and circulating coinage. Revenues and other financing sources at the Mint are mainly from the sale of numismatic and bullion products and the sale of circulating coins to the FRB system. These revenues represent inflows of resources to the government. 12 USC § 481 established the Assessment Funds for OCC. Revenue and financing sources are from the bank examinations and assessments for the oversight of the national banks, savings associations, and savings and loan holding companies. These non-appropriated funds contribute to the inflows of resources to the government to specifically fund these entity's operations. 26 USC § 7810 established the Federal Tax Lien Revolving Fund to account for revenue and expenses from the sale of property foreclosed upon by a holder of a lien. Such revenue represents inflows of resources to the federal government. There are minimal transactions with other government agencies.

There are other FDCs at several Treasury bureaus, such as donations to the Presidential Election Campaign Fund, gifts to reduce the public debt, and other enforcement related activities. Public laws and the U.S. Code established and authorized the use of these funds. Sources of revenues and other financing sources include contributions, cash and property forfeited in enforcement activities, and public donations, all which represent inflows to the government.

#### **E. FR NOTES REPORT NOTE 26 - HERITAGE ASSETS (TEXT DATA)**

The Department has a total of fifteen heritage assets, of which five are considered multi-use, for fiscal years 2013 and 2012. The Treasury Complex (Main Treasury Building and Annex), declared a national historical landmark in 1972, is treated as a multi-use heritage asset and is expected to be preserved indefinitely. The buildings that house the Mint in Denver, San Francisco, Fort Knox, and West Point are also considered multi-use heritage assets and included on the National Register of Historic Places. Additionally, the Mint maintains heritage assets consisting of four coin collections and six historical artifacts.

#### **F. FR NOTES REPORT NOTE 27 - FIDUCIARY ACTIVITIES (TEXT DATA)**

<b>Bureau</b>	<b>Fund Code</b>	<b>Authority</b>	<b>Fund Title/Description</b>
BEP	20X6513.013	31 USC 5119	Mutilated Currency Claims Funds
Fiscal Service	20X6045	31 USC 3328	Proceeds, Payments of Unpaid Checks
Fiscal Service	20X6048	31 USC 3329, 3330	Proceeds of Withheld Foreign Checks
Fiscal Service	2015X6078	50 APP. USC 2012	War Claims Fund, Foreign Claims Settlement Commission
Fiscal Service	20X6092	31 USC 1321	Debt Management Operations
Fiscal Service	20X6104	22 USC 1627	Albanian Claims Fund, Treasury
Fiscal Service	20X6133	31 USC 1322	Payment of Unclaimed Moneys
Fiscal Service	20X6210	22 USC 1623	Iraq Claims Settlement Fund
Fiscal Service	20X6309	22 USC 1627(a)	Libyan Claims Settlement Fund
Fiscal Service	20X6310	22 USC 1627(a)	Libyan Claims Settlement Fund
Fiscal Service	20X6311	98 Stat. 1876	Kennedy Center Revenue Bond
Fiscal Service	20X6312	22 USC 1627	Iranian Claims Settlement Fund

Fiscal Service	20X6314	22 USC 1644g	German Democrat Settlement Fund
Fiscal Service	20X6315	22 USC 1645h	Vietnam Claims Settlement Fund
Fiscal Service	20X6501.018	31 USC 3513	Small Escrow Amounts
Fiscal Service	20X6720	31 USC 3513	SM DIF Account for Dep. & Check Adj.
Fiscal Service	20X6830	104 Stat. 1061	Net Interest Payments to/from State
Fiscal Service	20X6999	31 USC 3513	Accounts Payable, Check Issue UNDDR
IRS	20X6737	90 Stat. 269-270	Internal Revenue Collections for Northern Mariana Island
IRS	20X6738	31 USC 3513	Coverover Withholdings-U.S. Virgin Islands
IRS	20X6740	31 USC 3515	Coverover Withholdings-Guam
IRS	20X6741	31 USC 3513	Coverover Withholdings-American Samoa
OAS	20X6317.001	22 USC 2431	Belize Escrow, Debt Reduction

**G. FR NOTES REPORT NOTE 28B – FINANCING AND HOUSING MARKET STABILIZATION - LIABILITIES TO GOVERNMENT SPONSORED ENTERPRISES (GSEs) (TEXT DATA)**

Congress established Fannie Mae and Freddie Mac as GSEs to support the supply of mortgage loans. A key function of the GSEs is to package purchased mortgages into securities, which are subsequently sold to investors.

Leading up to the financial crisis, increasingly difficult conditions in the housing market challenged the soundness and profitability of the GSEs, thereby undermining the entire housing market. This led Congress to pass the Housing and Economic Recovery Act (HERA) (P.L. 110-289) in July 2008. This act created FHFA, with enhanced regulatory authority over the GSEs, and provided the Secretary with certain authorities intended to ensure the financial stability of the GSEs, if necessary. In September 2008, FHFA placed the GSEs under conservatorship, and the Department entered into a Senior Preferred Stock Purchase Agreement (SPSPA) with each GSE. These actions were taken to preserve the GSEs' assets, ensure a sound and solvent financial condition, and mitigate systemic risks that contributed to current market instability. The SPSPAs were amended in August 2012 (the amended SPSPAs) which changed, among other things, the basis for determining quarterly dividends that are paid by the GSEs to the U.S. government. The dividend change in the amended SPSPAs became operationally effective commencing with the quarter ending March 31, 2013.

The actions taken by the Department are intended to provide financial stability. The purpose of the Department's actions is to maintain the solvency of the GSEs so they can continue to fulfill their vital roles in the home mortgage market while the Administration and Congress determine what structural changes should be made. The FHFA director may terminate the conservatorship if safe and solvent conditions can be established. Draws under the SPSPAs result in an increased investment in the GSEs as further discussed below.

Under the SPSPAs, the Department initially received from each GSE: (i) 1,000,000 shares of non-voting variable liquidation preference senior preferred stock with a liquidation preference value of \$1,000 per share, and (ii) a non-transferrable warrant for the purchase, at a nominal cost, of 79.9 percent of common stock on a fully-diluted basis. The warrants expire on September 7, 2028. Through December 31, 2012, the senior preferred stock accrued dividends at 10.0 percent per year, payable quarterly. Under the amended SPSPAs, the quarterly dividend payment changed from a 10.0 percent per annum fixed rate dividend to an amount equivalent to the GSE's positive net worth above a capital reserve amount. The capital reserve amount was initially set at \$3.0 billion for calendar year 2013, and declines by \$600 million at the beginning of each calendar year thereafter until it reaches zero by calendar year 2018. The GSEs will not pay a quarterly dividend if their positive net worth is below the required capital reserve threshold. Cash dividends of \$95.7 billion and \$18.4 billion were declared and received during fiscal years ended

September 30, 2013 and 2012, respectively. The significant increase in dividends received in fiscal year 2013 compared to 2012 was attributable to a federal income tax benefit that was recognized in the 2013 earnings of one of the GSEs resulting in improved net worth and, thus, increased dividends remitted to the Department.

The SPSPAs, which have no expiration date, provide for the Department to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities of either GSE exceed its assets. Draws from the Department under the SPSPAs are designed to ensure that the GSEs maintain positive net worth. The maximum amount available to each GSE under this agreement was previously based on a formulaic cap that increased by the amount of actual draws made for a three-year period which ended December 31, 2012, at which time, the maximum amount was automatically adjusted downward by each GSE's positive net worth as of December 31, 2012 and became fixed effective December 31, 2012 (refer to the "*Liabilities to GSEs*" section below). Draws against the funding commitment of the SPSPAs do not result in the issuance of additional shares of senior preferred stock; instead, the liquidation preference of the initial 1,000,000 shares is increased by the amount of the draw. There were no payments to the GSEs for the fiscal year ended September 30, 2013. Payments to the GSEs for fiscal year ended September 30, 2012 were \$18.5 billion.

### **ACCOUNTING TREATMENT**

The estimated contingent liability to the GSEs on the Department's Balance Sheet is accrued pursuant to the SPSPAs and funded through the Department's direct appropriations. Therefore, the liability accrual is reflected at its gross amount as reported within Non-Federal Gross Cost on the Department's Statement of Net Cost.

As actual payments are made to the GSEs, they result in increases to the U.S. government's liquidation preference in the GSEs' senior preferred stock, and thus represent General Fund exchange revenue reported on the Department's Statement of Net Cost as Non-Federal Earned Revenue. Changes in the fair valuation of the GSE preferred stock and common stock warrants, and related dividends received, are General Fund-related costs and revenues that are likewise reported as Non-Federal Earned Revenue.

### **SENIOR PREFERRED STOCK AND WARRANTS FOR COMMON STOCK**

In determining the fair value of the senior preferred stock and warrants for common stock, the Department relied on the GSEs' public filings and press releases concerning their financial statements, as well as non-public, long-term financial forecasts, monthly summaries, quarterly credit supplements, independent research regarding high-yield bond and preferred stock trading, independent research regarding the GSEs' common stock trading, discussions with each of the GSEs and FHFA, and other information pertinent to the fair valuations. Because of the nature of the instruments, which are not publicly traded and for which there is no comparable trading information available, the fair valuations rely on significant unobservable inputs that reflect assumptions about the expectations that market participants would use in pricing.

The fair value of the senior preferred stock considers the amount of forecasted dividend payments. The fair valuations assume that a hypothetical buyer would acquire the discounted dividend stream as of the transaction date. The fair value of the senior preferred stock increased at September 30, 2013 when compared to 2012 primarily due to the GSEs' improved financial performance as discussed below.

The fair value of the warrants is impacted by the nominal exercise price and the large number of potential exercise shares, the market trading of the common stock that underlies the warrants as of September 30, the principal market,



and the market participants. Other factors impacting the fair value include, among other things, the holding period risk related directly to the amount of time that it will take to sell the exercised shares without depressing the market. The fair value of the warrants increased at the end of fiscal year 2013 when compared to 2012 primarily due to increases in the market price of the underlying common stock of each GSE.

### **LIABILITIES TO GSEs**

As part of the annual process undertaken by the Department, a series of long-term financial forecasts are prepared to assess the probability and magnitude of draws under the SPSPAs as of September 30. The Department used financial forecasts prepared through year 2038 and 2025 in estimating the contingent liability as of September 30, 2013 and 2012, respectively. If future payments under the SPSPAs are deemed to be probable within the forecast horizon, the Department will estimate and accrue a contingent liability to the GSEs to reflect the forecasted equity deficits of the GSEs. This accrued contingent liability will be undiscounted and will not take into account any of the offsetting dividends which would be received, as the dividends would be owed directly to the General Fund. Such recorded accruals are adjusted as new information develops or circumstances change.

Based on the annual assessment of the Department's estimated future contingent liability, as of September 30, 2013, the Department estimated and accrued no contingent liability, compared to a \$9.0 billion estimated contingent liability accrued as of September 30, 2012. Accordingly, the Department reduced its estimated liability by \$9.0 billion and \$288.7 billion at the end of fiscal years 2013 and 2012, respectively, via a reduction in expense. The reduction in the estimated liability in both years is primarily due to a decrease in the amount of estimated future draws forecasted to be required by the GSEs within the forecast time horizon. The \$288.7 billion reduction in 2012 resulted in a remaining contingent liability of \$9.0 billion at the end of that fiscal year to reflect the Department's forecast of draws that may have been required by the GSEs for the quarter ended December 31, 2012 to meet the 10.0 percent per annum dividend payment requirement in accordance with the pre-amended SPSPAs. As a result of the amended SPSPAs in which the new dividend payment requirement became operationally effective commencing with the quarter ended March 31, 2013, coupled with the long-term financial forecasts of the GSEs, the Department reduced by \$9.0 billion the contingent liability as of September 30, 2013. The Department reported this expense reduction in costs within the Statement of Net Cost.

At September 30, 2013, the maximum remaining contractual commitment to the GSEs for the remaining life of the SPSPAs was \$258.1 billion which, as discussed above, was established on December 31, 2012. At September 30, 2012, the maximum remaining potential commitment to the GSEs for the remaining life of the SPSPAs was estimated at \$282.3 billion, which was based upon case scenario estimates ranging from \$274.0 billion to \$291.5 billion.

In determining the contingent liability estimates, the Department relied on the GSEs' public filings and press releases concerning their financial statements, monthly summaries, and quarterly credit supplements, as well as non-public, long-term financial forecasts, the FHFA House Price Index, discussions with each of the GSEs and FHFA, and other information pertinent to the liability estimates. The forecasts include three potential wind-down scenarios, with varying assumptions regarding the timing as to when new guarantee mortgage-backed securities would cease being underwritten by the GSEs. The forecasts also assume a continued gradual wind-down of the retained portfolios (and corresponding net interest income) through 2018, as directed under the amended SPSPAs for each GSE to reduce the maximum balance of its retained mortgage portfolio by 15.0 percent per annum beginning December 31, 2013 (a change from the 10.0 percent per annum prior to the amended SPSPAs). The maximum balance of the GSEs' retained

mortgage portfolio was initially set at \$650 billion as of December 31, 2012, and is required under the amended SPSPAs to be reduced to \$250.0 billion by December 31, 2018.

### **FINANCIAL PERFORMANCE OF THE GSEs**

The improved financial performance of the GSEs in 2013 compared to 2012 was primarily attributable to a federal income tax benefit that the GSEs recognized in their 2013 earnings. The GSEs' improved financial performance in 2013 also reflects increased guarantee fees on single family mortgages and reduced credit losses due to improving regional housing markets and a higher quality credit portfolio of mortgage loans originated after 2008, coupled with the ongoing run-off of troubled loans that were originated during 2005 through 2008.

Under the amended SPSPAs, the Department's forecasts indicate that neither GSE will fully utilize the amount of funding available. The Department's forecasts of future draws by the GSEs may differ from actual experience. Future actual draw amounts will depend on numerous factors that are difficult to predict including, but not limited to, changes in government policy with respect to the GSEs, the business cycle, inflation, home prices, unemployment rates, interest rates, changes in housing preferences, home financing alternatives, availability of debt financing, market rates of guarantee fees, outcomes of loan refinancings and modifications, new housing programs, and other applicable factors.

### **REGULATORY ENVIRONMENT**

Pursuant to a provision within the Dodd Frank Act, the Secretary conducted a study and developed recommendations regarding the options for ending the conservatorship. In 2011, the President delivered to Congress a report from the Secretary that provided recommendations regarding the options for ending the conservatorship and plans to wind down the GSEs. To date, Congress has not approved a plan to address the future of the GSEs, thus the GSEs continue to operate under the direction of their conservator, the FHFA, whose stated strategic goals for the GSEs are to: *(i)* build a new infrastructure for the secondary mortgage market; *(ii)* contract the GSEs' presence in the marketplace; and *(iii)* maintain foreclosure prevention activities and credit availability.

In December 2011, Congress passed the Temporary Payroll Tax Cut Continuation Act of 2011 which was funded by an increase of ten basis points in the GSEs' guarantee fees (referred to as "the increased fees") beginning April 1, 2012, and is effective through October 1, 2021. The increased fees are to be remitted to the Department and not retained by the GSEs. Accordingly, the increased fees do not affect the profitability of the GSEs. The Department received its first remittance of the increased fees from the GSEs on September 28, 2012. For fiscal years 2013 and 2012, the GSEs remitted to the Department the increased fees totaling \$946 million and \$35 million, respectively.

### **H. FR NOTES REPORT NOTE 1 – DEBT ISSUANCE SUSPENSION PERIOD MEASURES (TEXT DATA)**

Congress provided the Department with statutory authority to take certain extraordinary measures during a debt issuance suspension period (DISP) in the event that Treasury debt nears the statutory debt limit. These measures authorize the Department to depart from its normal debt management practices and exercise legal authorities to avoid exceeding the statutory debt limit.

The Secretary declared a DISP effective from December 31, 2012 through February 4, 2013. On February 4, 2013, Congress enacted a law to temporarily suspend the debt limit until May 18, 2013. As Congress did not suspend or increase the debt limit prior to May 18, 2013, the Secretary declared another DISP effective from May 19, 2013

through October 16, 2013, on which date Congress enacted another law to suspend the debt limit through February 7, 2014.

In fiscal year 2013, the Department undertook the following extraordinary measures during the two DISPs: (i) suspended investments in Treasury debt securities to the Government Securities Investment Fund of the Federal Employees' Retirement System Thrift Savings Plan (TSP), the Civil Service Retirement and Disability Trust Fund (Civil Service Fund), and the Postal Service Retiree Health Benefits Fund (Postal Benefits Fund); (ii) redeemed early a certain amount of Treasury debt securities held by the Civil Service Fund; (iii) suspended new issuances of State and Local Government Series securities; and (iv) issued cash management bills to manage short-term financing needs.

When a DISP ends, the Department is required by statute to restore the TSP, Civil Service Fund and Postal Benefits Fund with the accumulated principal balance of Treasury debt securities that bears such interest rates and maturity dates necessary to replicate the investments the funds would have held had the DISP not occurred (the uninvested principal). The Department is also required by statute to pay these funds the related lost interest (forgone interest) on the uninvested principal. Following the DISP period that ended on February 4, 2013, the Department restored the funds with the uninvested principal and interest totaling \$31 billion and \$20 million, respectively. Forgone interest paid to the funds in connection with DISPs that occurred in fiscal years 2013 and 2012 totaling \$20 million and \$59 million, respectively, was reported on the Statement of Net Cost as an expense entitled Interest on Debt Held by the Public, with an offsetting amount reported as Other Budgetary Financing Sources reported on the Statement of Changes in Net Position.

Since the second DISP (which commenced on May 19, 2013) did not end until October 16, 2013, none of the uninvested principal and foregone interest payable to the funds as a result of the extraordinary measures had been restored to the three funds as of September 30, 2013. Uninvested principal owed to the three funds as of September 30, 2013 totaled \$247.8 billion, and foregone interest payable to the funds for the period May 19, 2013 through September 30, 2013 totaled \$801 million. Accordingly, the Department recorded a liability for the uninvested principal and foregone interest payable to the funds as of September 30, 2013. This liability, coupled with an additional liability for the uninvested principal and foregone interest that was incurred during the DISP period October 1, 2013 through October 16, 2013, as discussed below, was payable to the three funds subsequent to the October 16, 2013 ending of the DISP.

The uninvested principal and foregone interest payable as of September 30, 2013 was reported on the Balance Sheet as a liability, of which \$128.3 billion was reported as a Federal Accounts Payable which represented a liability of combined principal and interest payable to the Civil Service Fund and Postal Benefits Fund which are administered by the OPM, and the remaining \$120.3 billion was reported as a Non-Federal Other Liabilities which represented the principal and interest payable to the TSP, a public liability. Corresponding amounts were reported as Other Assets (Without Reciprocals) on the Balance Sheet for the \$248.6 billion of uninvested principal and foregone interest owed to the funds. Additionally, the accrued forgone interest expense of \$801 million was reported as an expense on the Statement of Net Cost, with an offsetting accrued amount on the Statement of Changes in Net Position.

DISP measures such as those discussed above continued from October 1 through October 16, 2013, when the DISP ended and Congress enacted a law to suspend temporarily the debt limit. In addition to those activities previously discussed, other types of extraordinary measures were taken during the DISP periods, including temporarily suspending investments in Treasury debt securities by the ESF, and utilization of FFB to redeem outstanding Treasury debt securities held by the Civil Service Fund (refer to Note 17). On October 17, 2013, the Department

discontinued its use of extraordinary actions and resumed normal debt management operations. On this date, the Department restored uninvested principal of \$173.9 billion to the TSP, and \$117.7 billion and \$4.6 billion to the Civil Service Fund and Postal Benefits Fund, respectively. The Department restored forgone interest to the TSP on October 18, 2013 in the amount of \$653 million. Forgone interest payable to the Civil Service Fund and Postal Benefits Fund will be restored on the next semi-annual interest payment date of December 31, 2013. As of October 17, 2013, these amounts totaled \$562 million and \$24 million, respectively. In addition, the Department authorized ESF to resume investments in Treasury debt securities; however, the Department did not restore the ESF for lost interest incurred during the DISP in accordance with statute.

On October 1, 2013, the Department, through FFB, exchanged \$9.3 billion of Treasury debt securities held that do not count against the debt limit for an equivalent amount of Treasury debt securities previously held by the Civil Service Fund and that do count against the debt limit. FFB used the Treasury debt securities it had received from the Civil Service Fund to repay \$8.8 billion of outstanding principal borrowings, including interest, owed to the Fiscal Service. The Fiscal Service then extinguished the Treasury debt securities it had received from FFB, thereby helping the Department to remain below the statutory debt limit. The Department, FFB, and the Civil Service Fund took this extraordinary measure to help prevent Treasury debt from exceeding the statutory debt limit. These transactions resulted in an additional \$9.3 billion outstanding debt obligation owed by FFB to the Civil Service Fund as of October 1, 2013..

#### **I. FR NOTES REPORT NOTE 4A – DIRECT LOANS RECEIVABLE AND MORTGAGE BACKED SECURITIES (TEXT DATA)**

The Department administers a number of programs, in addition to the TARP programs, designed to stabilize the nation's financial system and restore the flow of credit to consumers, businesses, and homeowners.

#### **STATE AND LOCAL HOUSING FINANCE AGENCY (HFA) INITIATIVE**

Under HERA, the Department, together with the FHFA, Fannie Mae, and Freddie Mac, created an initiative in October 2009 to provide support to HFAs. This initiative was designed to support low mortgage rates and expand resources for low and middle income borrowers to purchase or rent homes, making them more affordable over the long term. The HFA Initiative is comprised of two separate programs: (i) the New Issue Bond Program (NIBP) and (ii) the Temporary Credit and Liquidity Program (TCLP). As of September 30, 2013 and 2012, the HFA net credit program receivable of \$8.4 billion and \$12.6 billion, respectively, included a positive subsidy allowance of \$915 million and \$1.1 billion, respectively, which reflects the Department's projection that the HFA program will result in a net cost to the Department after accounting for repayments, interest, and fees.

Under the terms of the NIBP, the Department purchased securities of Fannie Mae and Freddie Mac backed by new mortgage revenue bonds issued by HFAs. As of September 30, 2013 and 2012, the NIBP gross credit program receivable was \$9.3 billion and \$13.7 billion, respectively. The Department performed a financial statement re-estimate of the NIBP program's cost as of September 30, 2013 and 2012. These re-estimates resulted in a downward re-estimate, or a decrease in the cost of the program, of \$74 million as of September 30, 2013, and an upward re-estimate, or increase in cost of the program, of \$588 million as of September 30, 2012. The downward re-estimate in fiscal year 2013 was primarily driven by higher than estimated principal collections. The upward re-estimate in fiscal year 2012 was primarily driven by lower forecasted prepayment rates and lower than expected market interest rates which reduced coupon rates for the HFA bonds converted from escrow in fiscal year 2012. The drop in prepayment

rates increases the cost of the program since the HFA bonds carry a lower weighted average coupon than the funding cost of the program.

Under the terms of the TCLP, the Department purchased participation certificates issued by Fannie Mae and Freddie Mac, representing participating interests in credit and liquidity facilities that the GSEs are providing to certain HFAs as part of the program. Fannie Mae and Freddie Mac provided replacement credit and liquidity facilities to HFAs to help reduce the costs of maintaining existing financing and relieve financial strains on the HFAs. The Department agreed to support the GSE replacement credit and liquidity facilities by purchasing from the GSEs interests in certain HFA bonds in the event such bonds were tendered to the GSEs. As of September 30, 2013 and 2012, the liquidity facilities covered \$2.0 billion and \$3.9 billion, respectively, of single-family and multi-family variable-rate demand obligations (VRDOs). As of September 30, 2013 and 2012, none of these bonds had been tendered to the GSEs and, accordingly, the Department had not disbursed any funds. As such, the Department did not perform September 30, 2013 or 2012 subsidy re-estimates for TCLP.

### **SMALL BUSINESS LENDING FUND**

The *Small Business Jobs Act of 2010* (P.L. 111-240) created the SBLF program. Pursuant to the Act, the Department provided capital to qualified community banks, for purposes of encouraging bank lending to small businesses, by purchasing qualifying non-cumulative preferred stock or equivalents in each bank. As an incentive to participating banks to increase lending to small businesses, the dividend rate a bank pays to the Department for SBLF funding will be reduced as the bank's small business lending increases. For most banks, the initial dividend rate of 5.0 percent may be reduced to as low as 1.0 percent. For institutions which did not increase lending by the end of the first two years of the program, the rate will increase to 7.0 percent, effective for the quarter ending March 31, 2014. The program provides an incentive for banks to repay loans within 4 ½ years. At that time, the rate will increase to 9.0 percent for banks remaining in the program. The Department treats these purchases of capital as direct loans in accordance with the requirements of FCRA. The Department's authority to provide new capital to SBLF participants expired on September 27, 2011 and, accordingly, there were no new capital disbursements since that date.

As of September 30, 2013 and 2012, SBLF net credit program receivable was \$3.6 billion and \$3.9 billion, respectively. These amounts include a positive subsidy allowance of \$28 million and \$50 million at September 30, 2013 and 2012, respectively, which reflects the Department's projection that the SBLF program will result in a net cost to the Department.

The Department performed financial statement re-estimates of the program's cost as of September 30, 2013 and 2012 which resulted in an upward re-estimate, or an increase in the cost of the program, of \$34 million and \$105 million. Both the 2013 and 2012 upward re-estimates were driven by changes in performance assumptions, actual performance to-date, and actual program funding costs. The 2013 performance assumptions anticipate an overall cost to the program due to lower dividend rates, both actual and projected, paid by participating institutions relative to previously projected dividend rates. These lower dividend rates are the result of participating banks increasing small business lending to qualify for lower dividend rates.

### **INTERNATIONAL MONETARY FUND**

The *Supplemental Appropriations Act of 2009* authorized an increase in the U.S. quota in the IMF, as well as an increase in U.S. participation in the New Arrangements to Borrow (NAB), one of the IMF's supplemental borrowing arrangements. The legislation applied FCRA to both program increases and, thus, the program increases are treated

as direct loans to the IMF. For U.S. budget and accounting purposes, there are effectively two portions of the IMF quota and NAB programs. As of September 30, 2013 and 2012, the U.S. quota in the IMF totaled \$64.6 billion and \$65.0 billion, respectively, and comprised a FCRA and non-FCRA portion of \$7.6 billion and \$57.0 billion, respectively, at September 30, 2013, and \$7.7 billion and \$57.3 billion, respectively, at September 30, 2012. As of September 30, 2013 and 2012, the U.S. NAB arrangement with the IMF totaled \$106.0 billion and \$106.5 billion, respectively, and comprised a FCRA and non-FCRA portion of \$95.8 billion and \$10.2 billion, respectively, at September 30, 2013, and \$96.3 billion and \$10.2 billion, respectively, at September 30, 2012. These designations only affect the manner in which the Department accounts for the use and repayment of these funds. The U.S. commitments to the IMF are denominated in SDRs and, thus, the dollar amounts of these commitments fluctuate with the SDR valuation rate. The following is a discussion of the FCRA portions of both the U.S. quota and NAB programs.

### **United States Quota in the IMF**

On March 25, 2011, the Department disbursed \$2.0 billion (SDR 1.2 billion) to increase the reserve asset portion of the U.S. quota. The undisbursed FCRA portion is reported as a letter of credit. At September 30, 2013 and 2012, the FCRA portion of the U.S. quota in the IMF had a net credit program receivable of \$1.9 billion, including positive subsidy allowances of \$99 million and \$137 million, respectively, which reflect the Department's projection that the program will result in a net cost to the Department after accounting for repayments and net interest. The Department performed financial statement re-estimates of the program's cost as of September 30, 2013 and 2012. The re-estimates resulted in an increase in program costs (or an upward re-estimate) of \$5 million and \$67 million for fiscal years 2013 and 2012, respectively, primarily due to a fluctuation in the valuation of the SDR rate since the calculation of the prior fiscal year's re-estimate.

### **New Arrangements To Borrow**

FCRA disbursements outstanding under the NAB for fiscal years ended 2013 and 2012 totaled \$3.7 billion and \$1.5 billion, respectively. The program had a negative subsidy allowance of \$15 million and \$21 million as of September 30, 2013 and 2012, respectively.

The Department performed a financial statement re-estimate of the program's cost as of September 30, 2013 and 2012. The re-estimates as of September 30, 2013 and 2012 resulted in a decrease in the projected cost of the program (or a downward re-estimate) of \$1 million and \$25 million, respectively, due to, among other factors, the fluctuation in the valuation of the SDR rate since the prior year's re-estimate.

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I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Accounts Receivable	A	D	433	525

**Variance:** 0 0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		9	13	13	0
1400	Department of the Interior		24	19	19	0
2800	Social Security Administration		4	5	5	0
3600	DEPARTMENT OF VETERANS AFFAIRS		1	5	5	0
4700	General Services Administration		171	177	177	0
7000	Department of Homeland Security		1	0	0	0
7500	Department of Health and Human Services		87	81	81	0
8900	Department of Energy		8	0	0	0
9500	Independent and Other Agencies		62	60	60	0
DE00	Department of Defense		66	165	165	0
	<b>Total</b>		433	525	525	0

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BS		Advances to Others and Prepayments	A	D	2	2
					<b>Variance:</b>	0
					0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1800	United States Postal Service		2	2	2	0
<b>Total</b>			2	2	2	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Federal Investments	A	D	0	968
					<b>Variance:</b>	0
					0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
5100	Federal Deposit Insurance Corporation		0	968	968	0
<b>Total</b>			0	968	968	0



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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Interest Receivable	A	D	282	531
					<b>Variance:</b>	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		22	342	342	0
1601	Department of Labor		49	0	0	0
1800	United States Postal Service		49	48	48	0
2500	National Credit Union Administration		2	2	2	0
4700	General Services Administration		30	32	32	0
6000	Railroad Retirement Board		42	44	44	0
8900	Department of Energy		79	55	55	0
9100	Department of Education		8	6	6	0
9500	Independent and Other Agencies		1	2	2	0
<b>Total</b>			282	531	531	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Loans Receivable	A	D	1,122,973	946,705
					<b>Variance:</b>	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		102,415	93,537	93,537	0
1300	Department of Commerce		576	554	554	0
1400	Department of the Interior		97	94	94	0
1601	Department of Labor		35,673	38,997	38,997	0

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1800	United States Postal Service		15,000	15,000	15,000	0
1900	Department of State		3	3	3	0
2500	National Credit Union Administration		4,725	3,200	3,200	0
3600	DEPARTMENT OF VETERANS AFFAIRS		756	843	843	0
4700	General Services Administration		1,733	1,819	1,819	0
6000	Railroad Retirement Board		3,587	3,402	3,402	0
6800	Environmental Protection Agency		0	1	1	0
6900	Department of Transportation		6,959	5,194	5,194	0
7000	Department of Homeland Security		24,076	18,073	18,073	0
7200	Agency for International Development		481	478	478	0
7300	Small Business Administration		8,088	7,920	7,920	0
7500	Department of Health and Human Services		539	151	151	0
8300	Export-Import Bank of the United States		18,102	11,301	11,301	0
8600	Department of Housing and Urban Development		26,079	11,568	11,568	0
8900	Department of Energy		18,001	15,786	15,786	0
9100	Department of Education		852,429	715,297	715,297	0
9500	Independent and Other Agencies		2,479	2,534	2,534	0
DE00	Department of Defense		1,175	953	953	0
	<b>Total</b>		1,122,973	946,705	946,705	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Other Assets (without reciprocals)	A	D	17,123,357	16,202,179
<b>Variance:</b>					0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		17,123,357	16,202,179	16,202,179	0
<b>Total</b>			17,123,357	16,202,179	16,202,179	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Accounts Payable	L	C	128,489	256
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		25	30	30	0
1400	Department of the Interior		4	10	10	0
1500	Department of Justice		19	6	6	0
1601	Department of Labor		1	20	20	0
1800	United States Postal Service		9	14	14	0
1900	Department of State		1	0	0	0
2400	Office of Personnel Management		128,274	4	4	0
3600	DEPARTMENT OF VETERANS AFFAIRS		3	3	3	0
4700	General Services Administration		1	6	6	0
6900	Department of Transportation		0	2	2	0
7000	Department of Homeland Security		10	1	1	0

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<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
7200	Agency for International Development		3	4	4	0
7300	Small Business Administration		2	2	2	0
7500	Department of Health and Human Services		13	16	16	0
8300	Export-Import Bank of the United States		64	67	67	0
9100	Department of Education		4	6	6	0
9500	Independent and Other Agencies		5	13	13	0
9999	Unidentified		9	11	11	0
DE00	Department of Defense		42	41	41	0
<b>Total</b>			(128,489)	(256)	(256)	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
BS		Advances from Others and Deferred Credits	L	C	47	57
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1300	Department of Commerce		3	8	8	0
1500	Department of Justice		1	2	2	0
1601	Department of Labor		4	10	10	0
1900	Department of State		18	13	13	0
7000	Department of Homeland Security		2	1	1	0
7200	Agency for International Development		8	9	9	0
7300	Small Business Administration		1	1	1	0

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8600	Department of Housing and Urban Development		6	8	8	0
9500	Independent and Other Agencies		4	5	5	0
<b>Total</b>			(47)	(57)	(57)	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
BS		Benefit Program Contributions Payable	L	C	181	247
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		129	124	124	0
2400	Office of Personnel Management		41	96	96	0
9900	Treasury General Fund		11	27	27	0
<b>Total</b>			(181)	(247)	(247)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Federal Debt	L	C	4,800,041	4,822,607
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		138	142	142	0
1400	Department of the Interior		7,508	6,595	6,595	0
1500	Department of Justice		5,172	4,589	4,589	0
1601	Department of Labor		29,554	20,730	20,730	0
1602	PENSION BENEFIT GUARANTY CORPORATION		23,918	22,533	22,533	0
1800	United States Postal Service		2,860	2,590	2,590	0
1900	Department of State		17,408	16,928	16,928	0
2400	Office of Personnel Management		828,067	934,905	934,905	0
2500	National Credit Union Administration		11,411	13,020	13,020	0
2700	Federal Communications Commission		7,194	6,540	6,540	0
2800	Social Security Administration		2,756,390	2,719,042	2,719,042	0
3600	DEPARTMENT OF VETERANS AFFAIRS		8,493	9,196	9,196	0
5000	Securities and Exchange Commission		434	451	451	0
5100	Federal Deposit Insurance Corporation		38,833	41,676	41,676	0
6000	Railroad Retirement Board		2,307	2,340	2,340	0
6400	Tennessee Valley Authority		25	25	25	0
6800	Environmental Protection Agency		4,571	4,613	4,613	0
6900	Department of Transportation		15,765	22,271	22,271	0
7000	Department of Homeland Security		5,136	4,537	4,537	0

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7500	Department of Health and Human Services		278,915	303,152	303,152	0
7802	Farm Credit System Insurance Corporation		3,298	3,187	3,187	0
8000	National Aeronautics and Space Administration		17	17	17	0
8600	Department of Housing and Urban Development		1,814	4,889	4,889	0
8900	Department of Energy		36,708	34,846	34,846	0
9500	Independent and Other Agencies		8,536	7,833	7,833	0
DE00	Department of Defense		705,569	635,960	635,960	0
	<b>Total</b>		(4,800,041)	(4,822,607)	(4,822,607)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Interest Payable	L	C	43,157	45,592
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		1	1	1	0
1400	Department of the Interior		17	20	20	0
1601	Department of Labor		130	111	111	0
1602	PENSION BENEFIT GUARANTY CORPORATION		133	162	162	0
1900	Department of State		163	170	170	0
2400	Office of Personnel Management		8,184	8,903	8,903	0

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2500	National Credit Union Administration		63	81	81	0
2700	Federal Communications Commission		7	8	8	0
2800	Social Security Administration		25,071	26,482	26,482	0
3600	DEPARTMENT OF VETERANS AFFAIRS		99	113	113	0
5000	Securities and Exchange Commission		0	1	1	0
5100	Federal Deposit Insurance Corporation		302	314	314	0
6000	Railroad Retirement Board		4	4	4	0
6800	Environmental Protection Agency		6	7	7	0
6900	Department of Transportation		56	60	60	0
7000	Department of Homeland Security		11	14	14	0
7500	Department of Health and Human Services		2,808	3,230	3,230	0
7802	Farm Credit System Insurance Corporation		19	16	16	0
8600	Department of Housing and Urban Development		11	10	10	0
8900	Department of Energy		99	120	120	0
9500	Independent and Other Agencies		44	58	58	0
DE00	Department of Defense		5,929	5,707	5,707	0
	<b>Total</b>		<b>(43,157)</b>	<b>(45,592)</b>	<b>(45,592)</b>	<b>0</b>



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**GF004F - Trading Partner Summary Note Report**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Liability to the General Fund for custodial and other non-entity assets	L	C	1,417,423	1,257,752
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		1,417,423	1,257,752	1,257,752	0
	<b>Total</b>		(1,417,423)	(1,257,752)	(1,257,752)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	3	(19)
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1400	Department of the Interior		3	1	1	0
2400	Office of Personnel Management		0	(2)	(2)	0
4700	General Services Administration		0	(5)	(5)	0
7000	Department of Homeland Security		0	(7)	(7)	0
7500	Department of Health and Human Services		0	(2)	(2)	0
9500	Independent and Other Agencies		0	(4)	(4)	0
	<b>Total</b>		(3)	19	19	0

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BS		Transfers Payable	L	C	28	0
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1500	Department of Justice		1	0	0	0
7000	Department of Homeland Security		27	0	0	0
	<b>Total</b>		(28)	0	0	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	37,614	35,511
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		4,161	4,166	4,166	0
1300	Department of Commerce		25	28	28	0
1400	Department of the Interior		3	3	3	0
1601	Department of Labor		1,196	1,475	1,475	0
1800	United States Postal Service		189	187	187	0
2500	National Credit Union Administration		9	5	5	0
2700	Federal Communications Commission		0	2	2	0
3600	DEPARTMENT OF VETERANS AFFAIRS		41	116	116	0
4700	General Services Administration		118	124	124	0
6000	Railroad Retirement Board		104	117	117	0
6900	Department of Transportation		287	217	217	0
7000	Department of Homeland Security		120	104	104	0
7200	Agency for International Development		25	24	24	0
7300	Small Business Administration		363	436	436	0
7500	Department of Health and Human Services		22	4	4	0
8300	Export-Import Bank of the United States		667	524	524	0
8600	Department of Housing and Urban Development		928	465	465	0
8900	Department of Energy		723	709	709	0
9100	Department of Education		28,454	26,643	26,643	0

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9500	Independent and Other Agencies		123	118	118	0
DE00	Department of Defense		56	44	44	0
<b>Total</b>			(37,614)	(35,511)	(35,511)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Borrowings Gains	ER	C	32	46
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		18	45	45	0
8900	Department of Energy		14	1	1	0
<b>Total</b>			(32)	(46)	(46)	0

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NCS		Buy/Sell Revenue	ER	C	1,039	1,083
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		9	9	9	0
1300	Department of Commerce		8	4	4	0
1500	Department of Justice		3	3	3	0
1601	Department of Labor		81	87	87	0
1900	Department of State		8	6	6	0
2400	Office of Personnel Management		1	1	1	0
2800	Social Security Administration		683	722	722	0
3600	DEPARTMENT OF VETERANS AFFAIRS		11	11	11	0
4700	General Services Administration		3	3	3	0
5100	Federal Deposit Insurance Corporation		1	0	0	0
6900	Department of Transportation		1	0	0	0
7000	Department of Homeland Security		18	7	7	0
7200	Agency for International Development		4	7	7	0
7300	Small Business Administration		1	0	0	0
7500	Department of Health and Human Services		133	150	150	0
8000	National Aeronautics and Space Administration		1	1	1	0
8600	Department of Housing and Urban Development		15	7	7	0
9100	Department of Education		1	1	1	0

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9500	Independent and Other Agencies		55	61	61	0
DE00	Department of Defense		2	3	3	0
<b>Total</b>			(1,039)	(1,083)	(1,083)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Benefit Program Costs	GC	D	1,734	1,756
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1601	Department of Labor		71	120	120	0
2400	Office of Personnel Management		1,650	1,636	1,636	0
2800	Social Security Administration		13	0	0	0
<b>Total</b>			1,734	1,756	1,756	0

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NCS		Borrowing and Other Interest Expense	GC	D	8,211	8,746
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		586	505	505	0
1300	Department of Commerce		2	2	2	0
1400	Department of the Interior		3	2	2	0
1900	Department of State		0	1	1	0
2700	Federal Communications Commission		0	2	2	0
3600	DEPARTMENT OF VETERANS AFFAIRS		154	216	216	0
6900	Department of Transportation		43	29	29	0
7000	Department of Homeland Security		7	0	0	0
7200	Agency for International Development		127	112	112	0
7300	Small Business Administration		167	258	258	0
7500	Department of Health and Human Services		23	7	7	0
8300	Export-Import Bank of the United States		224	179	179	0
8600	Department of Housing and Urban Development		2,662	1,917	1,917	0
8900	Department of Energy		107	205	205	0
9100	Department of Education		4,052	5,271	5,271	0
9500	Independent and Other Agencies		51	38	38	0
DE00	Department of Defense		3	2	2	0
	<b>Total</b>		8,211	8,746	8,746	0

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NCS		Buy/Sell Costs	GC	D	3,798	2,044
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		18	49	49	0
1300	Department of Commerce		5	6	6	0
1400	Department of the Interior		1,915	15	15	0
1500	Department of Justice		20	15	15	0
1601	Department of Labor		6	6	6	0
1800	United States Postal Service		209	248	248	0
1900	Department of State		19	19	19	0
2400	Office of Personnel Management		344	23	23	0
2800	Social Security Administration		1	0	0	0
4700	General Services Administration		809	831	831	0
5100	Federal Deposit Insurance Corporation		7	6	6	0
6400	Tennessee Valley Authority		0	3	3	0
6800	Environmental Protection Agency		2	21	21	0
6900	Department of Transportation		79	339	339	0
7000	Department of Homeland Security		195	178	178	0
7200	Agency for International Development		28	43	43	0
7500	Department of Health and Human Services		44	47	47	0
8300	Export-Import Bank of the United States		(3)	66	66	0
8600	Department of Housing and Urban Development		1	0	0	0



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8900	Department of Energy		7	10	10	0
9500	Independent and Other Agencies		84	96	96	0
DE00	Department of Defense		8	23	23	0
<b>Total</b>			3,798	2,044	2,044	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Federal Securities Interest Expense	GC	D	177,831	187,285
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		5	5	5	0
1400	Department of the Interior		106	114	114	0
1500	Department of Justice		6	4	4	0
1601	Department of Labor		619	462	462	0
1602	PENSION BENEFIT GUARANTY CORPORATION		1,207	1,008	1,008	0
1800	United States Postal Service		0	1	1	0
1900	Department of State		676	715	715	0
2400	Office of Personnel Management		33,922	37,035	37,035	0
2500	National Credit Union Administration		200	214	214	0
2700	Federal Communications Commission		22	27	27	0
2800	Social Security Administration		104,239	110,788	110,788	0

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3600	DEPARTMENT OF VETERANS AFFAIRS		425	482	482	0
5000	Securities and Exchange Commission		1	1	1	0
5100	Federal Deposit Insurance Corporation		146	131	131	0
6000	Railroad Retirement Board		52	46	46	0
6800	Environmental Protection Agency		29	155	155	0
6900	Department of Transportation		254	252	252	0
7000	Department of Homeland Security		23	26	26	0
7500	Department of Health and Human Services		12,054	13,892	13,892	0
7802	Farm Credit System Insurance Corporation		34	49	49	0
8000	National Aeronautics and Space Administration		1	1	1	0
8600	Department of Housing and Urban Development		54	1,293	1,293	0
8900	Department of Energy		1,440	1,415	1,415	0
9500	Independent and Other Agencies		186	201	201	0
DE00	Department of Defense		22,130	18,968	18,968	0
	<b>Total</b>		177,831	187,285	187,285	0

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NCS		Imputed Costs	GC	D	776	813

**Variance:** 0 0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2400	Office of Personnel Management		771	807	807	0
7000	Department of Homeland Security		5	6	6	0
	<b>Total</b>		776	813	813	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
NCS		Other Expenses (without reciprocals)	GC	D	469	489

**Variance:** 0 0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		469	489	489	0
	<b>Total</b>		469	489	489	0

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SCNP		Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund	CF	D	(2,204)	(2,139)
<b>Variance:</b>					0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		(2,204)	(2,139)	(2,139)	0
<b>Total</b>			(2,204)	(2,139)	(2,139)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Expenditure Transfers-out of financing sources	CF	D	30	0
<b>Variance:</b>					0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1500	Department of Justice		1	0	0	0
7000	Department of Homeland Security		29	0	0	0
<b>Total</b>			30	0	0	0

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SCNP		Non-Entity Collections Transferred to the General Fund	CF	D	180,345	48,601
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		180,345	48,601	48,601	0
	<b>Total</b>		180,345	48,601	48,601	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	0	43
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
6900	Department of Transportation		0	40	40	0
7200	Agency for International Development		0	3	3	0
	<b>Total</b>		0	43	43	0

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**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	42	47
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1300	Department of Commerce		0	1	1	0
1500	Department of Justice		3	2	2	0
7000	Department of Homeland Security		39	44	44	0
	<b>Total</b>		42	47	47	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	776	812
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
2400	Office of Personnel Management		771	806	806	0
7000	Department of Homeland Security		5	6	6	0
	<b>Total</b>		(776)	(812)	(812)	0

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

12-16-2013 15:10:43

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	25	185
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
6900	Department of Transportation		0	40	40	0
7200	Agency for International Development		25	145	145	0
	<b>Total</b>		(25)	(185)	(185)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	11,903	96,366
				<b>Variance:</b>	0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1200	Department of Agriculture		2	3	3	0
1400	Department of the Interior		1	0	0	0
1500	Department of Justice		3	1	1	0
1601	Department of Labor		1	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		2	7	7	0
4700	General Services Administration		0	19	19	0
6900	Department of Transportation		19	24	24	0
7000	Department of Homeland Security		130	121	121	0
7500	Department of Health and Human Services		2	20	20	0
8900	Department of Energy		8	1	1	0

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

12-16-2013 15:10:43

**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9500	Independent and Other Agencies		3	34	34	0
9900	Treasury General Fund		11,699	95,995	95,995	0
DE00	Department of Defense		33	141	141	0
<b>Total</b>			(11,903)	(96,366)	(96,366)	0

<b>Agency FS</b>	<b>Status</b>	<b>CP Line Description</b>	<b>Account Type</b>	<b>NB</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
CUST		Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund	CF	D	(653)	4,111
<b>Variance:</b>					0	0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		(653)	4,111	4,111	0
<b>Total</b>			(653)	4,111	4,111	0



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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
CUST		Expenditure Transfers-out of financing sources	CF	D	53	128
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		53	128	128	0
	<b>Total</b>		53	128	128	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
CUST		Non-Entity Collections Transferred to the General Fund	CF	D	2,590,415	2,259,932
				<b>Variance:</b>	0	0
<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
9900	Treasury General Fund		2,590,415	2,259,932	2,259,932	0
	<b>Total</b>		2,590,415	2,259,932	2,259,932	0

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**GF004F - Trading Partner Summary Note Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2013

**Period:** SEPTEMBER

**Entity:** 2000 - Department of the Treasury

**Reported in:** MILLIONS

**Decimal Point:** ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
CUST		Other budgetary financing sources	F	C	19	(487)
					<b>Variance:</b>	0
						0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1400	Department of the Interior		0	(487)	(487)	0
9900	Treasury General Fund		19	0	0	0
<b>Total</b>			(19)	487	487	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2013-SEPTEMBER</u>	<u>2012-SEPTEMBER</u>
CUST		Other non-budgetary financing sources	F	C	(763)	0
					<b>Variance:</b>	0
						0

<b>Trading Partner</b>	<b>Name</b>	<b>Status</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line item Changes</b>
1400	Department of the Interior		(763)	0	0	0
<b>Total</b>			763	0	0	0

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Report**

<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OI - Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Taxes (SSFAS No.7, par. 67-69)	<b>Line Attributes:</b> Dollars
		<b>Rounding Method:</b> Millions
		<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	85,000	87,000	87,000	0
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Changes in 1 and 2 above	Debit				
4		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	4,300	11,400	11,400	0
5		Management's best estimate of unasserted claims for refunds	Debit				
6		Changes in 4 and 5 above	Debit				
7		Amount of assessments written off that continue to be statutorily collectible	Debit	130,000	125,000	125,000	0

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Report**

<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OI - Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> B	<b>Section Name:</b> Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67-69)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	CY Low	CY High	PY Low	PY High
1		Estimated realizable value of pre-assessment work-in-progress	Debit				
2		Changes in line 1 above	Debit				
3		Management's best estimate of unasserted claims for refunds	Debit				
4		Changes in line 3 above	Debit				

**Tab: Other Text Data**

**Section:** A      **Section Name:** Taxes (SSFAS No.7, par. 67-69)

Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	<p>The tax gap is the difference between the amount of tax imposed by law and what taxpayers actually pay on time. The tax gap arises from the three types of noncompliance: not filing required tax returns on time or at all (the nonfiling gap), underreporting the correct amount of tax on timely filed returns (the underreporting gap), and not paying on time the full amount reported on timely filed returns (the underpayment gap). Of these three components, only the underpayment gap is observed; the nonfiling gap and the underreporting gap must be estimated. The tax gap, estimated to be about \$450 billion for tax year 2006 (the most recent estimate made), represents the net amount of noncompliance with the tax laws. Underreporting of tax liability accounts for 84 percent of the gap, with the remainder almost evenly divided between nonfiling (6 percent) and underpaying (10 percent). Part of the estimate is based on data from a study of individual returns filed for tax year 2006. It does not include any taxes that should have been paid on income from illegal activities. Each instance of noncompliance by a taxpayer contributes to the tax gap, whether or not the IRS detects it, and whether or not the taxpayer is even aware of the noncompliance. Some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p> <p>The collection gap is the cumulative amount of tax, penalties, and interest assessed over many years, but not paid by a certain point in time, which the IRS expects will remain uncollectible. In essence, it represents the difference between the total balance of unpaid assessments and the net taxes receivable reported on the balance sheet of the IRS. The tax gap and the collection gap are related and overlapping concepts, but they have significant</p>

**U.S. Department of the Treasury  
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<b>Other Data:</b> 01	Taxes	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OI - Appendix A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Text Data**

**Section:** A      **Section Name:** Taxes (SSFAS No.7, par. 67-69)

Line	Question	Answer
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	<p>differences. The collection gap is a cumulative balance sheet concept for a particular point in time, while the tax gap is like an income statement item for a single year. Moreover, the tax gap estimates include all noncompliance, while the collection gap includes only amounts that have been assessed (a small portion of all noncompliance) and have not yet reached their statutory collection expiration date. Also, the tax gap includes only tax, while the collection gap includes tax, penalties, and interest.</p> <p>The Internal Revenue Service developed the concept of the tax gap as a way to gauge taxpayer's compliance with their federal tax obligations. The tax gap is the difference between the amount of tax imposed by law and what taxpayers actually pay on time. Previous estimates of the tax gap relied on detailed research that was conducted for tax years 1988 and earlier. To update this research and reflect a changing economy, revisions to the tax code and more subtle shifts in individual behavior, the IRS launched the National Research Program (NRP) in 2001. The current estimates based on the NRP are preliminary, so they are shown as ranges. As refinements are made to the tax gap analysis, some of these estimates may change. It is unlikely, but possible, that the final estimates of the tax gap will fall outside of the established range.</p>
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.	N/A
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).	The tax gap figure does not include taxes that should have been paid on income from the illegal sector of the economy.
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable.	N/A

**U.S. Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF007 - Other Data Report**

<b>Other Data:</b> 02	Annual Revenues and Expenditures	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Revenues from the Public	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	HI	SMI	OASDI

<b>Section:</b> B	<b>Section Name:</b> Expenditures to the Public	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	HI	SMI	OASDI

**U.S. Department of the Treasury  
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 Governmentwide Financial Report System  
 GF007 - Other Data Report**

<b>Other Data:</b> 02	Annual Revenues and Expenditures	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Revenue from Other Government Accounts	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	HI	SMI	OASDI

<b>Section:</b> D	<b>Section Name:</b> Net Result (Trust Fund)	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	HI	SMI	OASDI

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Report**

<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
			<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other non-Federal physical property	Debit					

<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					



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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Investment in Human Capital (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					

<b>Section:</b> D	<b>Section Name:</b> Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in applied research	Debit					

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Investment in Non-Federal physical property (SFFAS No. 8, par 87)	<b>No Data:</b> YES
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Line	Question	Answer
1	Provide a description of federally owned physical property transferred to state and local governments. (SFFAS No. 8, par 87)	
2	Provide a description of the major programs of Federal investments in non-Federal physical property used in the "Other Data Info" tab. (SFFAS No.8 par. 87)	

**Tab: Other Text Data**

<b>Section:</b> B	<b>Section Name:</b> Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	<b>No Data:</b> YES
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Line	Question	Answer
1	Provide a description of the major programs of Federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).	

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<b>Other Data:</b> 08	Stewardship Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Text Data**

**Section:** C      **Section Name:** Investment in Human Capital (SFFAS No. 8, par 100)      **No Data:** YES

Line	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital used in the "Other Data Info" tab (SFFAS No. 8, par. 94).	

**Tab: Other Text Data**

**Section:** D      **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)      **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	

**Tab: Other Text Data**

**Section:** E      **Section Name:** Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)      **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

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<b>Other Data:</b> 09	Deferred Maintenance	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	FSI - Deferred Maintenance
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

<b>Tab: Other Data Info.</b>															
<b>Section:</b> A		<b>Section Name:</b> Range of Amounts				<b>No Data:</b> YES				<b>Line Attributes:</b> Dollars		<b>Decimal:</b> User-Defined			
										<b>Rounding Method:</b> User-Defined		<b>Decimal:</b> User-Defined			
<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY- Low</b>	<b>D</b>	<b>CY- High</b>	<b>D</b>	<b>CY - Critical Maintenance</b>	<b>D</b>	<b>PY- Low</b>	<b>D</b>	<b>PY- High</b>	<b>D</b>	<b>PY - Critical Maintenance</b>	<b>D</b>
1		Buildings, structures, and facilities	N/A												
2		Furniture, fixtures, and equipment	N/A												
3		Other general property, plant, and equipment	N/A												
4		Heritage assets	N/A												
5		Stewardship land	N/A												

**U.S. Department of the Treasury  
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<b>Other Data:</b> 11	Tax Burden	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OI- APPENDIX A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Taxable Returns-Individual Income Tax Returns for Tax Year 2011 for the following AGI levels	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	38,456,000.0000
2		\$15,000 under \$30,000	N/A	31,078,000.0000
3		\$30,000 under \$50,000	N/A	25,504,000.0000
4		\$50,000 under \$100,000	N/A	30,876,000.0000
5		\$100,000 under \$200,000	N/A	14,756,000.0000
6		\$200,000 under \$500,000	N/A	3,802,000.0000
7		\$500,000 or more	N/A	898,000.0000

<b>Section:</b> B	<b>Section Name:</b> Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2011	<b>Line Attributes:</b> Dollars	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
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Line	Status	Line Description	NB	AGI	Total income tax
1		Under \$15,000	Debit	87,540	2,304
2		\$15,000 under \$30,000	Debit	682,619	19,113
3		\$30,000 under \$50,000	Debit	996,783	55,287
4		\$50,000 under \$100,000	Debit	2,197,423	189,342
5		\$100,000 under \$200,000	Debit	1,977,406	248,968
6		\$200,000 under \$500,000	Debit	1,080,932	212,403
7		\$500,000 or more	N/A	1,351,440	318,094

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<b>Other Data:</b> 11	Tax Burden	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OI- APPENDIX A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Individual AGI and Average Income Tax Information- Individual Income Tax Returns for Tax Year 2011	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Whole-Dollars	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	Avg. AGI per return	D Avg. income tax per return D
1		Under \$15,000	N/A	2,276	60
2		\$15,000 under \$30,000	N/A	21,965	615
3		\$30,000 under \$50,000	N/A	39,083	2,168
4		\$50,000 under \$100,000	N/A	71,169	6,132
5		\$100,000 under \$200,000	N/A	134,007	16,872
6		\$200,000 under \$500,000	N/A	284,306	55,866
7		\$500,000 or more	N/A	1,504,944	354,225

<b>Section:</b> D	<b>Section Name:</b> Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2011	<b>Line Attributes:</b> Percent	
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	2.6000
2		\$15,000 under \$30,000	N/A	2.8000
3		\$30,000 under \$50,000	N/A	5.5000
4		\$50,000 under \$100,000	N/A	8.6000
5		\$100,000 under \$200,000	N/A	12.6000
6		\$200,000 under \$500,000	N/A	19.6000
7		\$500,000 or more	N/A	23.5000

**U.S. Department of the Treasury  
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<b>Other Data:</b> 11	Tax Burden	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OI- APPENDIX A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2010	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	Income subject to tax	Total income tax after credits
1		Zero Assets	Debit	15,068	4,789
2		\$1 under \$500	Debit	6,167	1,178
3		\$500 under \$1,000	Debit	3,231	741
4		\$1,000 under \$5,000	Debit	10,274	2,970
5		\$5,000 under \$10,000	Debit	6,890	2,162
6		\$10,000 under \$25,000	Debit	10,312	3,358
7		\$25,000 under \$50,000	Debit	9,900	3,175
8		\$50,000 under \$100,000	Debit	12,955	4,150
9		\$100,000 under \$250,000	Debit	23,640	7,143
10		\$250,000 under \$500,000	Debit	29,057	8,732
11		\$500,000 under \$2,500,000	N/A	109,072	30,770
12		\$2,500,000 or more	N/A	785,609	153,801

<b>Section:</b> F	<b>Section Name:</b> Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2010	<b>Line Attributes:</b> Percent	
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Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	31.8000
2		\$1 under \$500	N/A	19.1000
3		\$500 under \$1,000	N/A	22.9000
4		\$1,000 under \$5,000	N/A	28.9000
5		\$5,000 under \$10,000	N/A	31.4000
6		\$10,000 under \$25,000	N/A	32.6000

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<b>Other Data:</b> 11	Tax Burden	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	OI- APPENDIX A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> F	<b>Section Name:</b> Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2010	<b>Line Attributes:</b> Percent
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<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Income Subject to Tax</b>
7		\$25,000 under \$50,000	N/A	32.1000
8		\$50,000 under \$100,000	N/A	32.0000
9		\$100,000 under \$250,000	N/A	30.2000
10		\$250,000 under \$500,000	N/A	30.1000
11		\$500,000 under \$2,500,000	N/A	28.2000
12		\$2,500,000 or more	N/A	19.6000



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<b>Other Data:</b> 12	Other information	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> RSI	
<b>Status:</b> Complete			

I = Inactive Line

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Estimated amounts that may be paid out as other claims for tax refunds	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	Debit	803	6,088	6,088	0
2		Claims under appeal	Debit	3,551	5,331	5,331	0

<b>Section:</b> B	<b>Section Name:</b> Other information related to taxes	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Payroll taxes paid by Federal agencies included in individual and FICA taxes	Debit		2,353	2,353	0
2		Refundable portion of child care tax credits issued	Debit	21,608	22,106	22,106	0
3		Amount of EITC refunds	Debit	57,513	54,890	54,890	0
4		Amount of EITC refunds applied to reduce taxpayer liability	Debit				

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<b>Other Data:</b> 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Risk Assumed	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	2012 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Present value of unpaid expected losses (net of associated premiums)	Debit				
2		Periodic changes	Debit				

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Risk Assumed	<b>No Data:</b> YES
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Line	Question	Answer
1	Provide the indicators of the range of uncertainty around Federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114)	
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5. par. 114)	
3	Provide a listing of the Federal insurance and guarantee programs (SFFAS No. 5, par. 105).	

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete			

I = Inactive Line

**Tab: Other Data Info.****Section:** A      **Section Name:** Operating Revenue to Budget Receipts**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>Budget Receipts</b>	<b>D</b>	<b>Operating Revenue</b>	<b>C</b>	<b>Diff Budget Receipts vs Operating Revenue</b>	<b>Cust Collections Trans to GF or Rec Agency</b>	<b>D</b>	<b>Cust Collections Received from Collecting Agency</b>	<b>C</b>	<b>Adj Diff Between Budget Rec vs Operating Rev</b>
1		Individual income tax and tax withholdings	N/A	1,316,441		2,128,111		-811,670	2,128,111				1,316,441
2		Corporation income taxes	N/A	273,505		270,425		3,080	270,425				273,505
3		Unemployment taxes	N/A	-152		7,749		-7,901	7,749				-152
4		Excise taxes	N/A	30,365		82,449		-52,084	82,449				30,365
5		Estate and gift taxes	N/A	18,912		18,783		129	18,783				18,912
6		Customs duties	N/A	21,943		0		21,943					21,943
7		Other taxes and receipts	N/A	79,369		84,968		-5,599	83,737				78,138
8		Earned revenue - to be completed by OPM only	N/A										
9		Total	N/A	1,740,383		-2,592,485		-852,102	2,591,254				1,739,152

**Section:** B      **Section Name:** Net Outlays to SBR**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>CY - MTS Net Outlays</b>	<b>D</b>	<b>CY - SBR Net Outlays</b>	<b>C</b>	<b>CY - DIFFERENCE</b>
1		Net Outlays	N/A	432,660		286,858		145,802

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

<b>Tab: Other Data Info.</b>			
<b>Section:</b> C	<b>Section Name:</b> Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	<b>No Data:</b> YES	<b>Line Attributes:</b>

Line	Status	Line Description	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference

<b>Section:</b> D	<b>Section Name:</b> Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5	CY - Earned Revenue Rejported on agency PAR	Difference

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Operating Revenue to Undistributed Offsetting Receipts (DOI only)	<b>No Data:</b> YES	<b>Line Attributes:</b>
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Line	Status	Line Description	NB	MTS Undistributed Offsetting Receipts, Tble 5	Miscellaneous Earned Revenue reported on SCNP	Difference
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**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Operating Revenue to Budget Receipts
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Line	Question	Answer
1	Note: The normal balance for net outlays is not supported by the USSGL. The MTS Net Outlays are assigned a normal debit balance and the SBR Net Outlays a normal credit balance in GFRS. Please enter net outlays into both columns as normal, that is as a positive number. MTS Net Outlays will appear as a debit and SBR Net Outlays will appear as a credit in GFRS reports. This set-up was required for the difference column to calculate correctly.	N/A
2	Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.	5.7 Collections for others - non-Federal for Puerto Rico - \$358 7.7 Expenditure Transfers-Out of Financing Sources - \$53 (F99) 8.6 Other Non-Budgetary Financing Sources - \$763 (F14) 8.4 Non-Entity Collections Transferred to the General Fund - \$2,590,438 (F99)
3	Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.	N/A
4	Provide a detailed description of the difference and whether this difference will be resolved next FY.	IRS only reports the revenue collected. They do not report the movement of monies done by Fiscal Service to the trust funds (ALC 20550098). Timing differences between IRS and MTS. Presentation differences between IRS and Fiscal Service in the handling of revenues (58XX). IRS is reflecting all the revenue in 20X0903; however, the outlays/refunds are spreadout across the tax credit fund symbols.  The differences are valid due to different presentations.

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<b>Other Data:</b> 15	Budget Deficit Reconciliation	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Text Data**

**Section:** B      **Section Name:** Net Outlays to SBR

Line	Question	Answer
1	Provide a detailed description of the difference and whether this difference will be resolved next FY.	Treasury does not include the Revenue (Tax Credits) on the SBR. MTS including allocation (child) activity that is on the Parent's SBR. Treasury's SBR includes EOP (11) and Independent Agency (95) activity. TAS 20X1807 on the SBR as outlays not receipts. Distributed offsetting receipts includes activities from other agencies that are not on Treasury's financial statements. SBR includes outlays for credit reforms; however, on a different MTS table.  The differences are valid due to different presentations.

**Tab: Other Text Data**

**Section:** C      **Section Name:** Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)      **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.	
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

**Tab: Other Text Data**

**Section:** D      **Section Name:** Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)      **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.	
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

**Tab: Other Text Data**

**Section:** E      **Section Name:** Operating Revenue to Undistributed Offsetting Receipts (DOI only)      **No Data:** YES

Line	Question	Answer
1	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

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<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Components of Direct Loans Receivable, Gross - Current Year	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	CY-Water and Environmental Loans	CY-Farm Loans
1		Direct Loans Receivable, Gross - Beginning of Year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						

  

Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-GSE Mortgage Backed Securities Purchase Program	CY-All other loans receivable	CY-Total
1		Direct Loans Receivable, Gross - Beginning of Year	Debit					31,670	31,670
2		Disbursements (loans made/securities purchased)	Debit					2,738	2,738
3		Repayments	Debit					-5,539	-5,539
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-	N/A					28,869	28,869

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<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Components of Direct Loans Receivable, Gross - Current Year	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-GSE Mortgage Backed Securities Purchase Program	CY-All other loans receivable	CY-Total
		end of the year							

<b>Section:</b> B	<b>Section Name:</b> Components of Direct Loans Receivable, Gross - Prior Year	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	PY-Federal Direct Student Loans	PY-Electric Loans	PY-Rural Housing Service	PY-Federal Family Education Loan	PY-Water and Environmental Loans	PY-Farm Loans
1		Direct Loans Receivable, gross - beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-GSE Mortgage Backed Securities Purchase Program	PY-All other loans receivable	PY-Total
1		Direct Loans	Debit				70,586	27,466	27,466



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<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> B	<b>Section Name:</b> Components of Direct Loans Receivable, Gross - Prior Year	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-GSE Mortgage Backed Securities Purchase Program	PY-All other loans receivable	PY-Total
		Receivable, gross - beginning of year							
2		Disbursements (loans made/securities purchased)	Debit					5,643	5,643
3		Repayments	Debit				-70,586	-1,520	-1,520
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit					81	81
8		Direct Loans receivable, gross-end of the year	N/A				0	31,670	31,670

<b>Section:</b> C	<b>Section Name:</b> Components of Loan Guarantees, Gross - Current Year	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

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<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Components of Loan Guarantees, Gross - Current Year	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY-OPIC Credit Program	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans	CY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit					7	7
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit					2	2
5		Guaranteed Loans, gross-end of the year	N/A					9	9

<b>Section:</b> D	<b>Section Name:</b> Components of Loan Guarantees, Gross - Prior Year	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	PY-Federal Family Education Loans	PY-Federal Housing Administration Loans	PY-Veterans Housing Benefit Program	PY-Export-Import Bank Loans	PY-Small Business Loans	PY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit						

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GF007 - Other Data Report**

<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> D	<b>Section Name:</b> Components of Loan Guarantees, Gross - Prior Year	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit					7	7
5		Guaranteed Loans, gross-end of the year	N/A					7	7

<b>Section:</b> E	<b>Section Name:</b> Components of TARP Direct Loans and Equity Investments, Gross - Current Year	<b>Line Attributes:</b> Dollars	
		<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero

Line	Status	Line Description	NB	CY-Capital Purchase Program	CY-AIG, Inc., Investment Program	CY-Targeted Investment Program	CY-Automotive Industry Financing Program	CY-Consumer and Business Lending Initiative	CY-Public-Private Investment Program
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	8,664	6,727		37,252		9,763
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit	-4,752	-5,022		-12,015		-9,763
4		Losses	Debit	-769	-1,705		-5,359		
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A	3,143	0		19,878		0

Line	Status	Line Description	NB	CY-All Other TARP Programs	CY-Total
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<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Components of TARP Direct Loans and Equity Investments, Gross - Current Year	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	CY-All Other TARP Programs	CY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	667	63,073
2		Disbursements (loans made/securities purchased)	Debit		
3		Repayments	Debit	-186	-31,738
4		Losses	Debit	-6	-7,839
5		Capitalized interest	Debit		
6		Capitalized dividends	Debit		
7		Other	Debit		
8		TARP loans and equity investments receivable, gross-end of year	N/A	475	23,496

<b>Section:</b> F	<b>Section Name:</b> Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Targeted Investment Program	PY-Automotive Industry Financing Program	PY-Consumer and Business Lending Initiative	PY-Public-Private Investment Program
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	17,299	51,087		37,278		15,943
2		Disbursements (loans made/securities purchased)	Debit						1,048
3		Repayments	Debit	-8,223	-34,294		-26		-7,228
4		Losses	Debit	-412	-9,862				

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<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> F	<b>Section Name:</b> Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> Zero
		<b>Rounding Method:</b> Millions	

Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Targeted Investment Program	PY-Automotive Industry Financing Program	PY-Consumer and Business Lending Initiative	PY-Public-Private Investment Program
5		Capitalized interest	Debit		-204				
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A	8,664	6,727		37,252		9,763

Line	Status	Line Description	NB	PY-All Other TARP Programs	PY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	798	122,405
2		Disbursements (loans made/securities purchased)	Debit		1,048
3		Repayments	Debit	-128	-49,899
4		Losses	Debit	-3	-10,277
5		Capitalized interest	Debit		-204
6		Capitalized dividends	Debit		
7		Other	Debit		
8		TARP loans and equity investments receivable, gross-end of year	N/A	667	63,073

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<b>Other Data:</b> 16	Components of Loans and Equity Investments	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	1, 7, 11, and 12
<b>Status:</b> Complete			

I = Inactive Line

**Tab: Other Text Data**

**Section:** A      **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.	There are regular direct loans and loans and equity investment that are accounted for under the Federal Credit Reform Act of 1990 (FCRA). See FR Notes (GF006) Note 04A Direct Loans Receivable and Mortgage Backed Securities for amounts in "Other"
2	Provide a detailed description of the amounts reported in Sections A and B that compose the "Other" line.	See FR Notes (GF006) Note 04A Direct Loans Receivable and Mortgage Backed Securities for amounts in "Other"  Amounts in the "Total" column do not include GSE Mortgaged Backed Securities Purchase Program. See below for recap of Section B:  Section B - Components of Direct Loans Receivable, Gross - Prior Year Prior FY/E 2012 (In Millions) Column One - GSE Mortgaged Backed Securities Purchase Program Column Two - All Other Loans Receivable Column Three - Total  1 Direct Loans Receivable, gross - beginning of year \$70,586 \$27,466 \$98,052 2 Disbursements (loans made/securities purchased) \$0 \$5,643 \$5,643 3 Repayments (\$70,586) (\$1,520) (\$72,106) 4 Losses \$0 \$0 \$0 5 Capitalized interest \$0 \$0 \$0 6 Capitalized dividends \$0 \$0 \$0 7 Other \$0 \$81 \$81 8 Direct Loans receivable, gross-end of the year \$0 \$31,670 \$31,670
3	Provide details regarding the programs reported in Sections C and D that compose the "Other" line in the "all other Guaranteed Loans" column.	There is only one program from Troubled Asset Relief Program (TARP) called FHA-Refinance Program
4	Provide a detailed description of the amounts reported in Sections C and D that compose the "Other" line.	The amount is from the results of subsidy expense. See FR Notes (GF006) Note 04B Loan Guarantees.
5	Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.	For fiscal year 2013, the Programs include CDCI and TALF. For fiscal year 2012, the Programs include CDCI, TALF, and SBA. See FR Notes (GF006) Note 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments.
6	Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.	N/A

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> A	<b>Section Name:</b> Asset Value for Oil and Gas Proved Resources - Offshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

<b>Section:</b> B	<b>Section Name:</b> Asset Value for Oil and Gas Proved Reserves - Onshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

**U.S. Department of the Treasury  
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GF007 - Other Data Report**

<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> C	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Offshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	2013 - SEPTEMBER
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1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

<b>Section:</b> D	<b>Section Name:</b> Quantity of Oil and Gas Proved Reserves - Onshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Units
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Line	Status	Line Description	NB	2013 - SEPTEMBER
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1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	



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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> N/A	
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> E	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

<b>Section:</b> F	<b>Section Name:</b> Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Dollars	<b>Decimal:</b> User-Defined
			<b>Rounding Method:</b> User-Defined	

Line	Status	Line Description	NB	2013 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Data Info.**

<b>Section:</b> G	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Percent
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<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

<b>Section:</b> H	<b>Section Name:</b> Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	<b>No Data:</b> YES	<b>Line Attributes:</b> Percent
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<b>Line</b>	<b>Status</b>	<b>Line Description</b>	<b>NB</b>	<b>2013 - SEPTEMBER</b>
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

**Tab: Other Text Data**

<b>Section:</b> A	<b>Section Name:</b> Asset Value for Oil and Gas Proved Resources - Offshore	<b>No Data:</b> YES
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<b>Line</b>	<b>Question</b>	<b>Answer</b>
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete		<b>I = Inactive Line</b>	

**Tab: Other Text Data**

**Section:** B      **Section Name:** Asset Value for Oil and Gas Proved Reserves - Onshore      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** C      **Section Name:** Quantity of Oil and Gas Proved Reserves - Offshore      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** D      **Section Name:** Quantity of Oil and Gas Proved Reserves - Onshore      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** E      **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying	

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	<b>I = Inactive Line</b>		

**Tab: Other Text Data**

**Section:** E      **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore      **No Data:** YES

Line	Question	Answer
	assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** F      **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** G      **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Offshore      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

**Tab: Other Text Data**

**Section:** H      **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Onshore      **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	

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<b>Other Data:</b> 17	Federal Oil and Gas Resources	<b>Fiscal Year:</b> 2013	<b>Period:</b> SEPTEMBER
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b>	N/A
<b>Status:</b> Complete	I = Inactive Line		

**Tab: Other Text Data**

**Section:** H      **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Onshore      **No Data:** YES

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

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**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2013  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
3	Fund Balance		A	D	F	367,820	344,346
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Fund Balance with Treasury		F	367,820	344,346	344,346	0
<b>Total:</b>			367,820	344,346	344,346	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
4	Loans and Interest Receivable		A	D	F	1,093,559	914,304
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	233	531	531	0
Loans Receivable		F	1,093,326	913,773	913,773	0
<b>Total:</b>			1,093,559	914,304	914,304	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
5	Advances to the Unemployment Trust Fund		A	D	F	29,696	32,932
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	49	0	0	0
Loans Receivable		F	29,647	32,932	32,932	0
<b>Total:</b>			29,696	32,932	32,932	0

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Governmentwide Financial Report System**

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**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2013  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
6	Due From the General Fund		A	D	F	17,123,357	16,202,179
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets (without reciprocals)		F	17,123,357	16,202,179	16,202,179	0
<b>Total:</b>			17,123,357	16,202,179	16,202,179	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
7	Other Intra-governmental Assets		A	D	F	435	1,495
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Receivable		F	433	525	525	0
Advances to Others and Prepayments		F	2	2	2	0
Federal Investments		F	0	968	968	0
<b>Total:</b>			435	1,495	1,495	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
10	Cash, Foreign Currency, and Other Monetary Assets		A	D	N	148,506	145,551
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	148,506	145,551	145,551	0
<b>Total:</b>			148,506	145,551	145,551	0

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Governmentwide Financial Report System**

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**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2013  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
11	Gold and Silver Reserves		A	D	N	11,062	11,062
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	11,062	11,062	11,062	0
<b>Total:</b>			11,062	11,062	11,062	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
12	Troubled Asset Relief Program (TARP) - Credit Program Receivables, Net		A	D	N	17,869	40,231
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
TARP Direct Loans and Equity Investments		N	17,869	40,231	40,231	0
<b>Total:</b>			17,869	40,231	40,231	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
13	Investments in Government Sponsored Enterprises (GSE)		A	D	N	140,221	109,342
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Investment in Government sponsored enterprises (GSEs)		N	140,221	109,342	109,342	0
<b>Total:</b>			140,221	109,342	109,342	0



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**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** BALANCE SHEET  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2013  
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Amounts reported as normal/(abnormal) balances.  
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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
14	Investments in International Financial Institutions		A	D	N	6,396	6,043
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	6,396	6,043	6,043	0
<b>Total:</b>			6,396	6,043	6,043	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
15	Non-TARP Investments in American International Group, Inc.		A	D	N	0	2,611
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Debt and Equity Securities		N	0	2,611	2,611	0
<b>Total:</b>			0	2,611	2,611	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
16	Other Investments and Related Interest		A	D	N	14,114	15,436
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Debt and Equity Securities		N	14,114	15,436	15,436	0
<b>Total:</b>			14,114	15,436	15,436	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
17	Other Credit Program Receivables, Net		A	D	N	17,628	19,888
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable and mortgage backed securities		N	17,628	19,888	19,888	0
<b>Total:</b>			17,628	19,888	19,888	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
18	Loans and Interest Receivable		A	D	N	10,042	10,334
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable and mortgage backed securities		N	10,042	10,334	10,334	0
<b>Total:</b>			10,042	10,334	10,334	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
19	Reserve Position in International Monetary Fund		A	D	N	17,915	21,573
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	17,915	21,573	21,573	0
<b>Total:</b>			17,915	21,573	21,573	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
20	Taxes, Interest and Other Receivables, Net		A	D	N	38,602	41,463
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and Taxes Receivable		N	38,602	41,463	41,463	0
<b>Total:</b>			38,602	41,463	41,463	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
21	Property, Plant, and Equipment, Net		A	D	N	2,646	2,435
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Property, Plant and Equipment		N	2,646	2,435	2,435	0
<b>Total:</b>			2,646	2,435	2,435	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
22	Other Assets		A	D	N	756	637
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Inventory and Related Property		N	750	630	630	0
Other Assets		N	6	7	7	0
<b>Total:</b>			756	637	637	0

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<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
27	Federal Debt and Interest Payable		L	C	F	4,837,436	4,861,005
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Interest Payable		F	43,090	45,509	45,509	0
Federal Debt		F	4,794,346	4,815,496	4,815,496	0
<b>Total:</b>			(4,837,436)	(4,861,005)	(4,861,005)	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
28	Liability for Restoration of Federal Debt Principal and Interest		L	C	F	128,272	0
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Accounts Payable		F	128,272	0	0	0
<b>Total:</b>			(128,272)	0	0	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
29	Other Debt and Interest Payable		L	C	F	5,761	7,194
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Interest Payable		F	66	83	83	0
Federal Debt		F	5,695	7,111	7,111	0
<b>Total:</b>			(5,761)	(7,194)	(7,194)	0

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<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
30	Due to the General Fund		L	C	F	1,417,423	1,257,752
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Liability to the General Fund for custodial and other non-entity assets		F	1,417,423	1,257,752	1,257,752	0
<b>Total:</b>			(1,417,423)	(1,257,752)	(1,257,752)	0

<b>Line</b>	<b>Agency Line Description</b>	<b>Status</b>	<b>Account Type</b>	<b>NB</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>
31	Other Intra-governmental Liabilities		L	C	F	477	541
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

<b>Closing Package Line Description</b>	<b>Status</b>	<b>F/N</b>	<b>2013-SEPTEMBER</b>	<b>2012-SEPTEMBER</b>	<b>Previously Reported</b>	<b>Line Item Changes</b>
Accounts Payable		F	217	256	256	0
Interest Payable		F	1	0	0	0
Transfers Payable		F	28	0	0	0
Benefit Program Contributions Payable		F	181	247	247	0
Advances from Others and Deferred Credits		F	47	57	57	0
Other Liabilities (without reciprocals)		F	3	(19)	(19)	0
<b>Total:</b>			(477)	(541)	(541)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
34	Federal Debt and Interest Payable		L	C	N	12,003,030	11,307,583
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Federal Debt Securities Held by the Public		N	12,003,030	11,307,583	11,307,583	0
<b>Total:</b>			(12,003,030)	(11,307,583)	(11,307,583)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
35	Liability for Restoration of Federal Debt Principal and Interest		L	C	N	120,356	0
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	120,356	0	0	0
<b>Total:</b>			(120,356)	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
36	Certificates Issued to the Federal Reserve		L	C	N	5,200	5,200
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	5,200	5,200	5,200	0
<b>Total:</b>			(5,200)	(5,200)	(5,200)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
37	Allocation of Special Drawing Rights		L	C	N	54,177	54,463
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	54,177	54,463	54,463	0
<b>Total:</b>			(54,177)	(54,463)	(54,463)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
38	Gold Certificates Issued to the Federal Reserve		L	C	N	11,037	11,037
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	11,037	11,037	11,037	0
<b>Total:</b>			(11,037)	(11,037)	(11,037)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
39	Refunds Payables		L	C	N	2,914	3,255
						Variance: 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	2,914	3,255	3,255	0
<b>Total:</b>			(2,914)	(3,255)	(3,255)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
40	D.C. Pension and Judicial Retirement Actuarial Liability		L	C	N	9,164	10,059
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	9,164	10,059	10,059	0
<b>Total:</b>			(9,164)	(10,059)	(10,059)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
41	Liability to Government Sponsored Enterprises		L	C	N	0	9,003
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Liabilities to Government Sponsored Enterprises		N	0	9,003	9,003	0
<b>Total:</b>			0	(9,003)	(9,003)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
42	Other Liabilities		L	C	N	4,234	5,374
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	983	1,667	1,667	0
Federal Employee and Veteran Benefits Payable		N	685	655	655	0
Loan Guarantee Liabilities		N	9	7	7	0
Other Liabilities		N	2,557	3,045	3,045	0



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Line	Agency Line Description	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
42	Other Liabilities	L	C	N	4,234	5,374
<b>Total:</b>					(4,234)	(5,374)

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
47	Funds from Dedicated Collections		E	C	B	200	200
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Net Position- Funds From Dedicated Collections		B	200	200	200	0
<b>Total:</b>			(200)	(200)	(200)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
48	Other Funds		E	C	B	361,095	317,309
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-All Other Funds		B	361,095	317,309	317,309	0
<b>Total:</b>			(361,095)	(317,309)	(317,309)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
51	Funds from Dedicated Collections		E	C	B	48,477	49,047
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Net Position- Funds From Dedicated Collections		B	48,477	49,047	43,023	6,024
<b>Total:</b>			(48,477)	(49,047)	(43,023)	6,024

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
52	Other Funds		E	C	B	31,371	22,840
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-All Other Funds		B	31,371	22,840	28,864	(6,024)
<b>Total:</b>			(31,371)	(22,840)	(28,864)	(6,024)

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**Statement:** STATEMENT OF NET COST  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2013  
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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
35	Total Gross Costs		GC	D	B	456,714	185,643
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Interest on Debt Held by the Public		N	247,582	245,707	245,707	0
Imputed Costs		F	776	813	813	0
Buy/Sell Costs		F	3,798	2,044	2,044	0
Benefit Program Costs		F	1,734	1,756	1,756	0
Federal Securities Interest Expense		F	177,831	187,285	187,285	0
Borrowing and Other Interest Expense		F	8,211	8,746	8,746	0
Non-Federal Gross Cost		N	16,313	(261,197)	(261,197)	0
Other Expenses (without reciprocals)		F	469	489	489	0
Gain/Loss from changes in actuarial assumptions		N	0	0	0	0
<b>Total:</b>			456,714	185,643	185,643	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
36	Total Earned Revenues		ER	C	B	173,090	40,462
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Buy/Sell Revenue		F	1,039	1,083	1,083	0
Borrowings Gains		F	32	46	46	0
Borrowing and Other Interest Revenue (Exchange)		F	37,614	35,511	35,511	0
Non-Federal Earned Revenue		N	134,405	3,822	3,822	0
<b>Total:</b>			(173,090)	(40,462)	(40,462)	0

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**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2013  
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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
2	Beginning Balance		BN	C	B	71,887	(262,840)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	71,887	(262,840)	(262,840)	0
<b>Total:</b>			(71,887)	262,840	262,840	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
4	Appropriations Used		F	C	B	455,216	428,479
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	455,216	428,479	428,479	0
<b>Total:</b>			(455,216)	(428,479)	(428,479)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
5	Non-Exchange Revenue		F	C	B	695	620
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	508	271	271	0
Other budgetary financing sources		F	187	349	349	0
<b>Total:</b>			(695)	(620)	(620)	0

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**GF003G-Closing Package Line Reclassification Summary Report**

**Statement:** STATEMENT OF CHANGES IN NET POSITION  
**Entity:** 2000 - Department of the Treasury

**Fiscal Year:** 2013  
**Reported in:** MILLIONS

**Period:** SEPTEMBER  
**Decimal Point:** ZERO

Amounts reported as normal/(abnormal) balances.  
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
6	Donations and Forfeitures of Cash/Equivalent		F	C	N	1,093	186
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	1,093	186	186	0
<b>Total:</b>			(1,093)	(186)	(186)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
7	Transfers In/Out Without Reimbursement		F	C	F	(30)	0
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure Transfers-out of financing sources		F	30	0	0	0
<b>Total:</b>			30	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
8	Other		F	C	B	12	148
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	12	148	148	0
<b>Total:</b>			(12)	(148)	(148)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
10	Donations/Forfeiture of Property		F	C	N	135	174
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	135	174	174	0
<b>Total:</b>			(135)	(174)	(174)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
11	Accrued Interest and Discount on Debt		F	C	F	10,905	95,877
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	10,905	95,877	95,877	0
<b>Total:</b>			(10,905)	(95,877)	(95,877)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
12	Accrued Interest on Restoration of Federal Debt Principal		F	C	F	801	0
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	801	0	0	0
<b>Total:</b>			(801)	0	0	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
13	Transfers In/Out Without Reimbursement		F	C	F	(42)	(47)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-out Without Reimbursement		F	42	47	47	0
<b>Total:</b>			42	47	47	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
14	Imputed Financing Sources		F	C	F	776	812
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Imputed Financing Source		F	776	812	812	0
<b>Total:</b>			(776)	(812)	(812)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
15	Transfers to the General Fund and Other		F	C	B	(177,976)	(46,341)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	167	129	129	0
Other budgetary financing sources		F	(2)	(8)	(8)	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	(2,204)	(2,139)	(2,139)	0
Non-Entity Collections Transferred to the		F	180,345	48,601	48,601	0

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Line	Agency Line Description	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
15	Transfers to the General Fund and Other General Fund	F	C	B	(177,976)	(46,341)
<b>Total:</b>					177,976	46,341

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
22	Beginning Balance		BN	C	B	317,509	342,978
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	317,509	342,978	342,978	0
<b>Total:</b>			(317,509)	(342,978)	(342,978)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
24	Appropriations Received		F	C	B	508,448	419,130
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	508,448	419,130	419,130	0
<b>Total:</b>			(508,448)	(419,130)	(419,130)	0



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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
25	Appropriations Transferred In/Out		F	C	B	25	142
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources		F	25	185	185	0
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		F	0	43	43	0
<b>Total:</b>			(25)	(142)	(142)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
26	Other Adjustments		F	C	B	(9,471)	(16,262)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	(9,471)	(16,262)	(16,262)	0
<b>Total:</b>			9,471	16,262	16,262	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
27	Appropriations Used		F	C	B	(455,216)	(428,479)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	(455,216)	(428,479)	(428,479)	0
<b>Total:</b>			455,216	428,479	428,479	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
2	Individual Income and FICA Taxes		F	C	N	2,448,546	2,159,990
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	2,448,546	2,159,990	2,159,990	0
<b>Total:</b>			(2,448,546)	(2,159,990)	(2,159,990)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
3	Corporate Income Taxes		F	C	N	311,994	281,462
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Corporation Income Taxes		N	311,994	281,462	281,462	0
<b>Total:</b>			(311,994)	(281,462)	(281,462)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
4	Estate and Gift Taxes		F	C	N	19,830	14,450
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Estate and Gift Taxes		N	19,830	14,450	14,450	0
<b>Total:</b>			(19,830)	(14,450)	(14,450)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
5	Excise Taxes		F	C	N	83,970	79,554
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	83,970	79,554	79,554	0
<b>Total:</b>			(83,970)	(79,554)	(79,554)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
6	Railroad Retirement Taxes		F	C	N	5,511	4,773
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	5,511	4,773	4,773	0
<b>Total:</b>			(5,511)	(4,773)	(4,773)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
7	Unemployment Taxes		F	C	N	7,896	7,159
						<b>Variance:</b> 0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Unemployment Taxes		N	7,896	7,159	7,159	0
<b>Total:</b>			(7,896)	(7,159)	(7,159)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
8	Deposit of Earnings, Federal Reserve System		F	C	N	75,767	81,957
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	75,767	81,957	81,957	0
<b>Total:</b>			(75,767)	(81,957)	(81,957)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
9	Fines, Penalties, Interest, and Other Revenue		F	C	B	2,886	623
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	3,173	710	710	0
Other budgetary financing sources		F	19	24	24	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	306	111	111	0
<b>Total:</b>			(2,886)	(623)	(623)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
11	Less Refunds		F	C	N	(364,788)	(373,752)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	(320,435)	(327,675)	(327,675)	0
Other Taxes and Receipts		N	(72)	(9)	(9)	0

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Line	Agency Line Description	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
11	Less Refunds	F	C	N	(364,788)	(373,752)
	Corporation Income Taxes		N		(41,569)	(43,970)
	Excise Taxes		N		(1,518)	(1,487)
	Estate and Gift Taxes		N		(1,047)	(505)
	Unemployment Taxes		N		(147)	(106)
<b>Total:</b>					364,788	373,752

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
13	Non-Cash Accrual Adjustment		F	C	N	(959)	5,543
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	0	4,000	4,000	0
Other Taxes and Receipts		N	(956)	1,552	1,552	0
Excise Taxes		N	(3)	(9)	(9)	0
<b>Total:</b>			959	(5,543)	(5,543)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
15	Cash Proceeds from Sale of Stock		F	C	N	2,588	12,992
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Miscellaneous Earned Revenue		N	2,588	12,992	12,992	0
<b>Total:</b>			(2,588)	(12,992)	(12,992)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
16	Non-Cash Market Adjustments		F	C	N	(2,611)	(8,251)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Miscellaneous Earned Revenue		N	(2,611)	(8,251)	(8,251)	0
<b>Total:</b>			2,611	8,251	8,251	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
20	Amounts Provided to Fund Non-Federal Entities		CF	D	B	358	386
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	(358)	(386)	(386)	0
<b>Total:</b>			358	386	386	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
21	Amounts Provided to Fund the Federal Government		CF	D	B	2,591,254	2,255,830
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure Transfers-out of financing sources		F	53	128	128	0
Other non-budgetary financing sources		F	(763)	0	0	0
Other budgetary financing sources		F	0	(511)	(511)	0
Non-Entity Collections Transferred to the General Fund		F	2,590,438	2,255,191	2,255,191	0

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Line	Agency Line Description	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
21	Amounts Provided to Fund the Federal Government	CF	D	B	2,591,254	2,255,830
<b>Total:</b>					2,591,254	2,255,830

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
23	Amounts to be Provided to the General Fund and Others		CF	D	F	(618)	4,000
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	(618)	4,000	4,000	0
<b>Total:</b>			(618)	4,000	4,000	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
24	Accrual Adjustment		CF	D	B	(341)	1,543
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	0	(1,552)	(1,552)	0
Excise Taxes		N	0	9	9	0
Accrual for Non-entity Amounts to be Collected and Transferred to the General Fund		F	(341)	0	0	0
<b>Total:</b>			(341)	1,543	1,543	0

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Line	Agency Line Description	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
24	Accrual Adjustment	CF	D	B	(341)	1,543

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
26	Cash Proceeds from Stock Sales Provided to Fund the Federal Government		CF	D	N	2,588	12,992
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Non-Entity Collections Transferred to the General Fund		F	2,588	12,992	12,992	0
<b>Total:</b>			2,588	12,992	12,992	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2013-SEPTEMBER	2012-SEPTEMBER
27	Non-Cash Market Adjustment		CF	D	N	(2,611)	(8,251)
			<b>Variance:</b>			0	0

**Closing Package Line Reclassification**

Closing Package Line Description	Status	F/N	2013-SEPTEMBER	2012-SEPTEMBER	Previously Reported	Line Item Changes
Non-Entity Collections Transferred to the General Fund		F	(2,611)	(8,251)	(8,251)	0
<b>Total:</b>			(2,611)	(8,251)	(8,251)	0