



# Audit Report



OIG-06-008

Audit of the Department of the Treasury's Special-Purpose  
Financial Statements for Fiscal Years 2005 and 2004

November 18, 2005

Office of  
Inspector General

Department of the Treasury

**THIS PAGE INTENTIONALLY LEFT BLANK**

# Contents

---

**Transmittal Memorandum**

**Section I – Independent Auditors’ Report on Special-Purpose  
Financial Statements**

**Section II – Department of the Treasury’s Special-Purpose Financial  
Statements for Fiscal Years 2005 and 2004**

**THIS PAGE INTENTIONALLY LEFT BLANK**



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

OFFICE OF  
INSPECTOR GENERAL

November 18, 2005

**MEMORANDUM FOR FAYE McCREARY, DIRECTOR  
FINANCIAL REPORTS DIVISION  
FINANCIAL MANAGEMENT SERVICE**

**GARY T. ENGEL, DIRECTOR  
FINANCIAL MANAGEMENT AND ASSURANCE  
GOVERNMENT ACCOUNTABILITY OFFICE**

**DAVID ZAVADA, CHIEF  
FINANCIAL STANDARDS AND GRANTS BRANCH  
OFFICE OF MANAGEMENT AND BUDGET**

**FROM:**

William H. Pugh, *William H. Pugh*  
Deputy Assistant Inspector General  
for Financial Management and Information  
Technology Audits

**SUBJECT:**

Audit of the Department of the Treasury's Special-Purpose  
Financial Statements for Fiscal Years 2005 and 2004

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal years 2005 and 2004. We contracted with the independent certified public accounting firm KPMG LLP to audit the Department's special-purpose financial statements as of September 30, 2005 and 2004 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's (OMB) Bulletin No. 01-02, *Audit Requirements for Federal Financial Statements*, as amended (*Audit Bulletin*).

KPMG LLP issued an Independent Auditors' Report on Special-Purpose Financial Statements, which is incorporated in the attachment.

In its audit, KPMG LLP found:

- that the special-purpose financial statements were fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and the presentation pursuant to the requirements of Chapter 4700 of the Department's *Treasury Financial Manual (TFM)*.

- no matters involving internal control over the financial reporting for the special-purpose financial statements that are considered material weaknesses, and
- no instances of reportable noncompliance with the *TFM*.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit 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 special-purpose financial statements or conclusions about the effectiveness of internal control over the financial reporting or compliance with the *TFM*. KPMG LLP is responsible for the attached auditors' report dated November 18, 2005 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards and the *Audit Bulletin*.

Should you have any questions, please contact me at (202) 927-5400, or a member of your staff may contact Mike Fitzgerald, Director, Financial Audits at (202) 927-5789.

Attachment

**SECTION I**

**INDEPENDENT AUDITORS' REPORT ON  
SPECIAL PURPOSE FINANCIAL STATEMENTS**

**THIS PAGE INTENTIONALLY LEFT BLANK**





KPMG LLP  
2001 M Street, NW  
Washington, DC 20036

## Independent Auditors' Report on Special-Purpose Financial Statements

Inspector General  
United States Department of the Treasury:

We have audited the accompanying Closing Package Financial Statement Reports - Balance Sheets as of September 30, 2005 and 2004, and the related Closing Package Financial Statement Reports - Statements of Net Cost and Statements of Changes in Net Position for the years then ended, and the accompanying Financial Report (FR) Notes (hereinafter referred to as the special-purpose financial statements) contained in the closing package of the U.S. Department of the Treasury (the Department). We did not audit the amounts included in the special-purpose financial statements related to the gold and silver reserves of the U.S. Government. We also did not audit the amounts or other information included in the special-purpose financial statements related to the financial statements of the Internal Revenue Services (IRS), a component entity of the Department. The gold and silver reserves of the U.S. Government and the financial statements of the IRS were audited by other auditors whose reports have been provided to us. Our opinion on the special-purpose financial statements, insofar as it relates to the fiscal year 2005 and 2004 amounts included for the gold and silver reserves of the U.S. Government and the fiscal year 2005 and 2004 amounts and other information included from the financial statements of the IRS, is based solely on the reports of the other auditors. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit and the reports of the other auditors.

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. 01-02 *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 01-02 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes:

- Examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements;
- Assessing the accounting principles used and significant estimates made by management; and
- Evaluating the overall special-purpose financial statement presentation.



We believe that our audits, and the reports of the other auditors, provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of Chapter 4700 of the Department of the Treasury's *Treasury Financial Manual (TFM Chapter 4700)*, as described in note 21, solely for the purpose of providing financial information to the Department and the 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 Department's consolidated financial statements. The Department prepared Reclassification Journal Voucher Report-Summary Level (GF003), and FR Notes Detail Reports (GF006) Nos. 1 through 20, except for Nos. 12, 13, and 17, which were not applicable to the Department. The Department also added note 21, *Special-Purpose Financial Statement Requirements*, to disclose other data not contained in the special-purpose financial statements, but which is necessary for full disclosure. The Department also prepared Other Data Detail Reports (GF007) Nos. 1 through 19, except for 8 through 12, 15 and 18, which were not applicable to the Department.

In our opinion, based on our audits and the reports of the other auditors, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of September 30, 2005 and 2004, and its net costs and changes in net position for the years then ended in conformity with accounting principles generally accepted in the United States of America and the presentation pursuant to the requirements of the *TFM Chapter 4700*.

The accompanying "previously reported" special-purpose financial statements and the related "previously reported" data and "line item changes" presented in the FR Notes Detail and Trading Partner Summary Reports (GF004F) were not audited by us and accordingly, we do not express an opinion thereon.

The information included in the Other Data Detail Reports No. 3, 16, 17 and 19 and the information presented in the Trading Partner Summary Reports is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America and the *TFM Chapter 4700*. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information. However, we did not audit this information, and accordingly, we express no opinion on it.

The information in the sections entitled "Threshold" in FR Notes Detail Data Reports Nos. 2 through 8, 10A, 14, 15 and 19; and the information in the Reclassification Journal Voucher Report-Summary Level; and the information described in additional note 21 have not been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 01-02, we have also issued our report dated November 11, 2005, which presents our, and the other auditors opinion on the Department's consolidated financial statements; and our, and the other auditors', consideration of the Department's internal control over financial reporting, and its compliance with certain provisions of laws, regulations, contracts and grant agreements. That report is an integral part of the audits of the consolidated balance sheets of the Department as of September 30, 2005 and 2004, and the related consolidated statements of net cost, changes in net position, and financing, the combined statements of budgetary resources, and the statements of custodial activity (collectively referred to as consolidated financial statements), for the years then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 01-02, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements. Our audit of the consolidated financial statements of the Department as of



and for the year ended September 30, 2005, disclosed the following material weakness, other reportable condition, and compliance matters:

**Material Weakness:**

- Financial Management and Reporting at the IRS Needs Improvement (Repeat Condition)

**Other Reportable Condition:**

- Electronic Data Processing Controls and Information Security Programs Over Financial Systems Should Be Strengthened

**Compliance Matters:**

- Noncompliance with *Internal Revenue Code* Section 6325
- Substantial noncompliance with *Federal Information Security Management Act of 2002*
- Substantial noncompliance with the *Federal Financial Management Improvement Act of 1996*

In planning and performing our audit of the fiscal year 2005 special-purpose financial statements, we also considered the Department's internal control over financial reporting for the special-purpose financial statements and its compliance with the *TFM Chapter 4700*. Management is responsible for establishing and maintaining internal control over financial reporting, including required supplementary information and other accompanying information, and for complying with laws, regulations, contracts, and grant agreements, including compliance with *TFM Chapter 4700* requirements.

Our consideration of internal control over financial reporting for the fiscal year 2005 special-purpose financial statements would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions. Under standards issued by the American Institute of Certified Public Accountants, reportable conditions are matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Department's ability to record, process, summarize, and report financial data consistent with the assertions by management in the special-purpose financial statements. Material weaknesses are reportable conditions in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements, in amounts that would be material in relation to the special-purpose financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We found no material weaknesses in internal control over financial reporting for the fiscal year 2005 special-purpose financial statements, and our tests of compliance with *TFM Chapter 4700* requirements disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards* and OMB Bulletin No. 01-02. However, providing opinions on internal control over financial reporting for the special-purpose financial statements or on compliance with *TFM Chapter 4700* requirements were not objectives of our fiscal year 2005 audit of the special-purpose financial statements and, accordingly, we do not express such opinions.



This report is intended solely for the information and use of the Department's management, the Department's Office of Inspector General, OMB, and the 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.

KPMG LLP

November 18, 2005

**SECTION II**

**DEPARTMENT OF THE TREASURY'S  
SPECIAL-PURPOSE FINANCIAL STATEMENTS  
FOR FISCAL YEARS 2005 AND 2004**

**THIS PAGE INTENTIONALLY LEFT BLANK**

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

GF003-Closing Package Financial Statement Reports

Statement: BALANCE SHEET	Fiscal Year: 2005	Period: QTR 4 - YTD
Type: Comparative	Reported In: MILLIONS	Decimal: ZERO
Entity: 2000 - Department of the Treasury	FY 2005-QTR 4	FY 2004-QTR 4
		Previously Reported
Amounts presented as debits and credits(-)		
<b>Assets:</b>		
<b>Non-Federal</b>		
Cash and Other Monetary Assets	71,703	83,475
Accounts and Taxes Receivable	21,485	20,581
Loans Receivable	670	977
Taxes Receivable	0	0
Inventory and Related Property	468	459
Property, Plant and Equipment	2,398	2,745
Securities and Investments	9,404	10,870
Other Assets	5,486	5,427
Total Non-Federal Assets	111,614	124,534
<b>Federal</b>		
Fund Balance with Treasury	66,334	59,946
Federal Investments	0	0
Accounts Receivable	626	632
Interest Receivable	1,463	1,379
Loans Receivable	236,214	221,427
Transfers Receivable	0	0
Benefit Program Contributions Receivable	0	0
Advances to Others and Prepayments	40	12
Other Assets (without reciprocals)	7,978,081	7,420,492
Total Federal Assets	8,282,758	7,703,888
Total Assets	8,394,372	7,828,422
		7,142,782
		7,427,452
		7,551,986

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

GF003-Closing Package Financial Statement Reports

Statement: BALANCE SHEET  
Type: Comparative

Fiscal Year: 2005  
Reported In: MILLIONS

Period: QTR 4 - YTD  
Decimal: ZERO

Entity: 2000 - Department of the Treasury

Amounts presented as debits and credits(-)

	FY 2005-QTR 4	FY 2004-QTR 4	Previously Reported
<b>Liabilities</b>			
<b>Non-Federal</b>			
Accounts Payable	(495)	(511)	(511)
Federal Debt Securities Held by the Public	(4,600,668)	(4,305,302)	(4,305,302)
Federal Employee and Veteran Benefits Payable	(684)	(702)	(702)
Environmental and Disposal Liabilities	0	0	0
Benefits Due and Payable	0	0	0
Loan Guarantee Liabilities	(555)	(724)	(724)
Insurance Programs	(12)	(10)	0
Other Liabilities	(33,608)	(32,695)	(32,705)
Total Non-Federal Liabilities	(4,636,022)	(4,339,944)	(4,339,944)
<b>Federal</b>			
Accounts Payable	(211)	(707)	(707)
Federal Debt	(3,325,707)	(3,055,745)	(3,055,745)
Interest Payable	(43,362)	(42,215)	(42,215)
Loans Payable	0	0	0
Transfers Payable	0	0	0
Benefit Program Contributions Payable	(171)	(164)	(164)
Advances from Others and Deferred Credits	(42)	(46)	(46)
Other Liabilities (without reciprocals)	(273,549)	(276,443)	(7)
Total Federal Liabilities	(3,643,042)	(3,375,320)	(3,098,884)



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

GF003-Closing Package Financial Statement Reports

Statement: BALANCE SHEET  
 Type: Comparative  
 Entity: 2000 - Department of the Treasury

Fiscal Year: 2005  
 Reported In: MILLIONS

Period: QTR 4 - YTD  
 Decimal: ZERO

	FY 2005-QTR 4	FY 2004-QTR 4	Previously Reported
Amounts presented as debits and credits(-)			
Total Liabilities	(8,279,064)	(7,715,264)	(7,438,828)
Net Position	(115,308)	(113,158)	(113,158)
Total Liabilities and Net Position	(8,394,372)	(7,828,422)	(7,551,986)

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

GF003-Closing Package Financial Statement Reports

Statement:	STATEMENT OF NET COST	Fiscal Year:	2005	Period:	QTR 4 - YTD
Type:	Comparative	Reported In:	MILLIONS	Decimal:	ZERO
Entity:	2000 - Department of the Treasury				
		FY 2005-QTR 4	FY 2004-QTR 4		Previously Reported
Amounts presented as debits and credits(-)					
<b>Gross Cost:</b>					
Non-Federal Gross Cost		19,419	23,874		23,874
Interest on Debt Held by the Public		181,166	158,320		158,320
Total Non-Federal Gross Cost		200,585	182,194		182,194
<b>Federal Gross Cost</b>					
Benefit Program Costs		1,659	1,574		1,574
Imputed Costs		722	714		714
Benefit Program Costs Related to Nonexchange Transactions		0	0		0
Buy/Sell Costs		2,069	1,578		1,578
Federal Securities Interest Expense		173,790	163,821		163,821
Federal Securities Interest Expense Related to Nonexchange Transactions		0	0		0
Borrowing and Other Interest Expense		4,650	3,699		3,699
Borrowing Interest Expense Related to Nonexchange Transactions		0	0		0
Borrowing Losses		0	0		0
Other Costs (without reciprocals)		(614)	180		180
Total Federal Gross Cost		182,276	171,566		171,566
Department Total Gross Cost		382,861	353,760		353,760
<b>Earned Revenue</b>					

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

GR003-Closing Package Financial Statement Reports

<b>Statement:</b>	STATEMENT OF NET COST	<b>Fiscal Year:</b>	2005	<b>Period:</b>	QTR 4 - YTD
<b>Type:</b>	Comparative	<b>Reported In:</b>	MILLIONS	<b>Decimal:</b>	ZERO
<b>Entity:</b>	2000 - Department of the Treasury				
	Amounts presented as debits and credits(-)				
		<b>FY 2005-QTR 4</b>	<b>FY 2004-QTR 4</b>	<b>Previously Reported</b>	
	Non-Federal Earned Revenue	(3,136)	(3,982)	(3,982)	
	<b>Federal Earned Revenue</b>				
	Benefit Program Revenue (exchange)	0	0	0	
	Buy/Sell Revenue	(972)	(754)	(754)	
	Federal Securities Interest Revenue (exchange)	0	0	0	
	Borrowing and Other Interest Revenue (Exchange)	(13,910)	(13,609)	(13,609)	
	Borrowings Gains	(15)	(78)	(78)	
	Other Revenue (without reciprocals)	41	0	0	
	Total Federal Earned Revenue	(14,856)	(14,441)	(14,441)	
	Department Total Earned Revenue	(17,992)	(18,423)	(18,423)	
	Net Cost	364,869	335,337	335,337	

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

GF003-Closing Package Financial Statement Reports

Statement:	STATEMENT OF CHANGES IN NET POSITION	Fiscal Year:	2005	Period:	QTR 4 - YTD
Type:	Comparative	Reported In:	MILLIONS	Decimal:	ZERO
Entity:	2000 - Department of the Treasury				
		FY 2005-QTR 4	FY 2004-QTR 4		Previously Reported
Amounts presented as debits and credits(-)					
Beginning Net Position		(113,158)	(109,358)		(109,358)
Non-Federal Prior Period Adjustments (Not Restated)		(48)	0		0
Federal Prior Period Adjustments (Not Restated)		0	0		0
Adjusted Beginning Net Position Balance		(113,206)	(109,358)		(109,358)
<b>Non-Federal Nonexchange Revenue</b>					
Individual Income Tax and Tax Withholdings		(1,634,668)	(1,465,178)		(1,465,178)
Corporation Income Taxes		(271,774)	(183,812)		(183,812)
Unemployment Taxes		(6,830)	(6,589)		(6,589)
Excise Taxes		(70,553)	(68,350)		(68,682)
Estate and Gift Taxes		(24,722)	(24,797)		(24,797)
Custom Duties		0	0		0
Other Taxes and Receipts		(27,275)	(26,410)		(26,074)
Miscellaneous Earned Revenue		(42)	0		0
Total Non-Federal Nonexchange Revenue		(2,035,864)	(1,775,136)		(1,775,132)
<b>Federal Nonexchange Revenue</b>					
Federal Securities Interest Revenue		0	0		0
Borrowing and other interest revenue		0	(2)		0
Benefit Program Revenue (nonexchange)		0	0		0
Other taxes and receipts		0	0		0
Total Federal Nonexchange Revenue		0	(2)		0

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

GF003-Closing Package Financial Statement Reports

Statement:	STATEMENT OF CHANGES IN NET POSITION	Fiscal Year:	2005	Period:	QTR 4 - YTD
Type:	Comparative	Reported In:	MILLIONS	Decimal:	ZERO
Entity:	2000 - Department of the Treasury	FY 2005-QTR 4	FY 2004-QTR 4		Previously Reported
Amounts presented as debits and credits(-)					
<b>Budgetary Financing Sources:</b>					
Appropriations Received		(369,312)	(347,808)		(347,808)
Unexpended Appropriations transferred in		(415)	(280)		(280)
Unexpended Appropriations transferred out		1,009	66		66
Other Adjustments (recissions, etc.)		367	400		400
Appropriations Used		0	0		0
Appropriation transfers-in		0	0		0
Appropriation transfers-out		0	42		42
Other Financing Sources		2,037,833	1,784,257		1,784,251
Total Budgetary Financing Sources		1,669,482	1,436,677		1,436,671
<b>Other Financing Sources:</b>					
Transfers-in Without Reimbursement		(2)	(45)		(45)
Transfers-out Without Reimbursement		135	83		83
Imputed Financing Source		(722)	(714)		(714)
Total Other Financing Sources		(589)	(676)		(676)
Net Cost		364,869	335,337		335,337
Ending Net Position Balance		(115,308)	(113,158)		(113,158)

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement: BALANCE SHEET**

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

**Fiscal Year: 2005**

**Period: QTR 4 - YTD**

**Reported In: MILLIONS**

**Decimal Point: ZERO**

Debit/(Credit)		Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	UserId
F	Fund Balance	(66,334)	F	Fund Balance with Treasury	66,334	0	2005	11/06/2005 09:49:55	JMCANDRE
F	Fund Balance	(59,946)	F	Fund Balance with Treasury	59,946	0	2004	11/06/2005 09:49:55	JMCANDRE
F	Loans and Interest Receivable	(228,491)	F	Interest Receivable	1,463	0	2005	11/06/2005 09:50:30	JMCANDRE
F	Loans and Interest Receivable	(214,065)	F	Loans Receivable	227,028	0	2004	11/06/2005 09:50:30	JMCANDRE
F	Advances to the Black Lung Trust Fund	(9,186)	F	Loans Receivable	1,379	0	2004	11/06/2005 09:50:52	JMCANDRE
F	Advances to the Black Lung Trust Fund	(8,741)	F	Loans Receivable	212,686	0	2005	11/06/2005 09:50:52	JMCANDRE
F	Due From the General Fund	(7,978,081)	F	Loans Receivable	9,186	0	2004	11/06/2005 09:51:20	JMCANDRE
F	Due From the General Fund	(7,420,492)	F	Other Assets (without reciprocals)	8,741	0	2005	11/06/2005 09:51:20	JMCANDRE
F	Accounts Receivable and Related Interest	(626)	F	Other Assets (without reciprocals)	7,978,081	0	2004	11/06/2005 09:52:09	JMCANDRE
F	Accounts Receivable and Related Interest	(632)	F	Accounts Receivable	7,420,492	0	2005	11/06/2005 09:52:09	JMCANDRE
F	Other Intra-governmental Assets	(40)	F	Accounts Receivable	626	0	2004	11/06/2005 09:52:09	JMCANDRE
F	Other Intra-governmental Assets	(12)	F	Advances to Others and Prepayments	632	0	2005	11/06/2005 09:52:43	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets	(47,578)	N	Advances to Others and Prepayments	40	0	2004	11/06/2005 09:52:43	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets		N	Accounts and Taxes Receivable	12	0	2005	11/06/2005 09:55:25	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets		N	Cash and Other Monetary Assets	55	0	2004	11/06/2005 09:55:25	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets		N	Other Assets	47,523	0	2005	11/06/2005 09:55:25	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets		N	Other Assets	0	0	2004	11/06/2005 09:55:25	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets		N	Accounts and Taxes Receivable	61	0	2005	11/06/2005 09:55:25	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets		N	Cash and Other Monetary Assets	53,100	0	2004	11/06/2005 09:55:25	JMCANDRE
N	Cash, Foreign Currency & Other Monetary Assets		N	Other Assets	0	0	2005	11/06/2005 09:55:25	JMCANDRE

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** BALANCE SHEET

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

**Fiscal Year:** 2005

**Reported In:** MILLIONS

**Period:** QTR 4 - YTD

**Decimal Point:** ZERO

Debit/(Credit)		Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	User/Id
N	Gold and Silver Reserves	(10,933)	N	Cash and Other Monetary Assets	10,933	0	2005	11/06/2005 09:55:56	JCRAWFOR
N	Gold and Silver Reserves	(10,933)	N	Cash and Other Monetary Assets	10,933	0	2004	11/06/2005 09:55:56	JCRAWFOR
N	Loans and Interest Receivable	(670)	N	Loans Receivable	670	0	2005	11/06/2005 09:56:26	JMCANDRE
N	Loans and Interest Receivable	(977)	N	Loans Receivable	977	0	2004	11/06/2005 09:56:26	JMCANDRE
N	Reserve Position in International Monetary Fund	(13,247)	N	Cash and Other Monetary Assets	13,247	0	2005	11/06/2005 09:57:42	JMCANDRE
N	Reserve Position in International Monetary Fund	(19,442)	N	Cash and Other Monetary Assets	19,442	0	2004	11/06/2005 09:57:42	JMCANDRE
N	Investments in International Financial Institutions	(5,464)	N	Other Assets	5,464	0	2005	11/06/2005 09:58:11	JMCANDRE
N	Investments in International Financial Institutions	(5,403)	N	Other Assets	5,403	0	2004	11/06/2005 09:58:11	JMCANDRE
N	Inventory and Related Property, Net	(468)	N	Inventory and Related Property	468	0	2005	11/06/2005 10:00:42	JMCANDRE
N	Inventory and Related Property, Net	(459)	N	Inventory and Related Property	459	0	2004	11/06/2005 10:00:42	JMCANDRE
N	Property, Plant and Equipment, Net	(2,398)	N	Property, Plant and Equipment	2,398	0	2005	11/06/2005 10:01:06	JMCANDRE
N	Property, Plant and Equipment, Net	(2,745)	N	Property, Plant and Equipment	2,745	0	2004	11/06/2005 10:01:06	JMCANDRE
N	Other Assets	(22)	N	Other Assets	22	0	2005	11/06/2005 10:01:28	JMCANDRE
N	Other Assets	(24)	N	Other Assets	24	0	2004	11/06/2005 10:01:28	JMCANDRE
F	Federal Debt and Interest Payable	3,354,905	F	Federal Debt	(3,311,707)	0	2005	11/06/2005 10:02:57	JMCANDRE
F	Federal Debt and Interest Payable	3,097,949	F	Interest Payable	(43,198)	0	2005	11/06/2005 10:02:57	JMCANDRE
F	Federal Debt and Interest Payable	3,097,949	F	Federal Debt	(3,055,745)	0	2004	11/06/2005 10:02:57	JMCANDRE
F	Federal Debt and Interest Payable	3,097,949	F	Interest Payable	(42,204)	0	2004	11/06/2005 10:02:57	JMCANDRE

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** BALANCE SHEET

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

**Fiscal Year:** 2005

**Reported In:** MILLIONS

**Period:** QTR 4 - YTD

**Decimal Point:** ZERO

Debit/(Credit)	F/N	Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	User/Id
F Other Debt and Interest Payable	F	14,164	F	Federal Debt	(14,000)		2005	11/06/2005 10:04:00	JMCANDRE
F Other Debt and Interest Payable		0	F	Interest Payable	(164)		2004	11/06/2005 10:04:00	JMCANDRE
F Due to the General Fund	F	273,551	F	Other Liabilities (without reciprocals)	(273,551)		2005	11/06/2005 10:04:28	JMCANDRE
F Due to the General Fund	F	276,436	F	Other Liabilities (without reciprocals)	(276,436)		2004	11/06/2005 10:04:28	JMCANDRE
F Other Intra-governmental Liabilities	F	422	F	Accounts Payable	(211)		2005	11/06/2005 10:09:42	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Advances from Others and Deferred Credits	(42)		2004	11/06/2005 10:04:00	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Benefit Program Contributions Payable	(171)		2005	11/06/2005 10:04:28	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Other Liabilities (without reciprocals)	2		2004	11/06/2005 10:04:28	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Accounts Payable	(707)		2005	11/06/2005 10:09:42	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Advances from Others and Deferred Credits	(46)		2004	11/06/2005 10:10:48	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Benefit Program Contributions Payable	(164)		2005	11/06/2005 10:10:48	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Interest Payable	(11)		2004	11/06/2005 10:11:13	JMCANDRE
F Other Intra-governmental Liabilities	F	935	F	Other Liabilities (without reciprocals)	(7)		2005	11/06/2005 10:11:13	JMCANDRE
N Federal Debt and Interest Payable	N	4,600,668	N	Federal Debt Securities Held by the Public	(4,600,668)		2005	11/06/2005 10:10:48	JMCANDRE
N Federal Debt and Interest Payable	N	4,305,302	N	Federal Debt Securities Held by the Public	(4,305,302)		2004	11/06/2005 10:10:48	JMCANDRE
N Certificates Issued to Federal Reserve Banks	N	2,200	N	Other Liabilities	(2,200)		2005	11/06/2005 10:11:13	JMCANDRE
N Certificates Issued to Federal Reserve Banks	N	2,200	N	Other Liabilities	(2,200)		2004	11/06/2005 10:11:13	JMCANDRE
N Allocation of Special Drawing Rights	N	7,102	N	Other Liabilities	(7,102)		2005	11/06/2005 10:15:22	JMCANDRE



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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

Statement: BALANCE SHEET

Entity: 2000 - Department of the Treasury

Fiscal Year: 2005

Period: QTR 4 - YTD

Reported In: MILLIONS

Decimal Point: ZERO

Debit/(Credit)		Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	Usefld
N	Allocation of Special Drawing Rights	7,197	N	Other Liabilities	(7,197)		2004	11/06/2005 10:15:22	JMCANDRE
N	Gold Certificates Issued to Federal Reserve Banks	10,924	N	Other Liabilities	(10,924)		2005	11/06/2005 10:15:54	JMCANDRE
N	Gold Certificates Issued to Federal Reserve Banks	10,924	N	Other Liabilities	(10,924)		2004	11/06/2005 10:15:54	JMCANDRE
N	Refunds	1,952	N	Other Liabilities	(1,952)		2005	11/06/2005 10:16:23	JMCANDRE
N	Refunds	1,808	N	Other Liabilities	(1,808)		2004	11/06/2005 10:16:23	JMCANDRE
N	DC Pension Liability	8,511	N	Other Liabilities	(8,511)		2005	11/06/2005 10:16:50	JMCANDRE
N	DC Pension Liability	8,367	N	Other Liabilities	(8,367)		2004	11/06/2005 10:16:50	JMCANDRE
B	Unexpended Appropriations	63,182	B	Net Position	(63,182)		2005	11/06/2005 10:19:22	JMCANDRE
B	Unexpended Appropriations	56,850	B	Net Position	(56,850)		2004	11/06/2005 10:19:22	JMCANDRE
B	Cumulative Results of Operations	52,126	B	Net Position	(52,126)		2005	11/06/2005 10:19:42	JMCANDRE
B	Cumulative Results of Operations	56,308	B	Net Position	(56,308)		2004	11/06/2005 10:19:42	JMCANDRE
N	Investments and Related Interest	(9,404)	N	Securities and Investments	9,404		2005	11/10/2005 16:31:56	JMCANDRE
N	Investments and Related Interest	(10,870)	N	Securities and Investments	10,870		2004	11/10/2005 16:31:56	JMCANDRE
N	Other Liabilities	4,665	N	Accounts Payable	(495)		2005	11/15/2005 07:36:13	JMCANDRE
N			N	Federal Employee and Veteran Benefits Payable	(684)				
N			N	Insurance Programs	(12)				
N			N	Loan Guarantee Liabilities	(555)				
N			N	Other Liabilities	(2,919)				

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** BALANCE SHEET

**Fiscal Year:** 2005

**Period:** QTR 4 - YTD

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

**Reported In:** MILLIONS

**Decimal Point:** ZERO

F/N	Agency Line Item	Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	UserId
N	Other Liabilities	4,146	N	Accounts Payable	(511)		0	11/15/2005 07:36:13	JMCANDRE
			N	Federal Employee and Veteran Benefits Payable	(702)				
			N	Insurance Programs	(10)				
			N	Loan Guarantee Liabilities	(724)				
			N	Other Liabilities	(2,199)				
N	Tax/Trade, Other Receivables, and Related Interest, Net	(21,430)	N	Accounts and Taxes Receivable	21,430		0	11/15/2005 12:15:51	JMCANDRE
N	Tax/Trade, Other Receivables, and Related Interest, Net	(20,520)	N	Accounts and Taxes Receivable	20,520		0	11/15/2005 12:15:51	JMCANDRE

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** STATEMENT OF NET COST

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

**Fiscal Year:** 2005

**Reported In:** MILLIONS

**Period:** QTR 4 - YTD

**Decimal Point:** ZERO

Debit/(Credit)		Agency Amount		F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	User/Id
B	Total Gross Costs	(382,861)		F	Benefit Program Costs	1,659		0	11/03/2005 15:16:00	JMCANDRE
				F	Borrowing Losses	0				
				F	Borrowing and Other Interest Expense	4,650				
				F	Buy/Sell Costs	2,069				
				F	Federal Securities Interest Expense	173,790				
				F	Imputed Costs	722				
				F	Other Costs (without reciprocals)	(614)				
				N	Interest on Debt Held by the Public	181,166				
				N	Non-Federal Gross Cost	19,419				
B	Total Gross Costs	(353,760)		F	Benefit Program Costs	1,574		0	11/03/2005 15:16:00	JMCANDRE
				F	Borrowing Losses	0				
				F	Borrowing and Other Interest Expense	3,699				
				F	Buy/Sell Costs	1,578				
				F	Federal Securities Interest Expense	163,821				
				F	Imputed Costs	714				
				F	Other Costs (without reciprocals)	180				
				N	Interest on Debt Held by the Public	158,320				
				N	Non-Federal Gross Cost	23,874				
B	Total Earned Revenues	17,992		F	Borrowing and Other Interest Revenue (Exchange)	(13,910)		0	11/03/2005 15:26:39	JMCANDRE
				F	Borrowings Gains	(15)				
				F	Buy/Sell Revenue	(972)				
				F	Other Revenue (without reciprocals)	41				
				N	Non-Federal Earned Revenue	(3,136)				

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

GF003 - Reclassification Journal Voucher Report - Summary Level

Statement: STATEMENT OF NET COST

Entity: 2000 - Department of the Treasury

Fiscal Year: 2005

Reported In: MILLIONS

Period: QTR 4 - YTD

Decimal Point: ZERO

Debit/(Credit)		Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	UserId
B	Total Earned Revenues	18,423	F	Borrowing and Other Interest Revenue (Exchange)	(13,609)		0 2004	11/03/2005 15:26:39	JMCANDRE
			F	Borrowings Gains	(78)				
			F	Buy/Sell Revenue	(754)				
			N	Non-Federal Earned Revenue	(3,982)				

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

Statement: STATEMENT OF NET COST

Entity: 2000 - Department of the Treasury

Fiscal Year: 2005

Reported In: MILLIONS

Period: QTR 4 - YTD

Decimal Point: ZERO

F/N	Agency Line Item	Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	Usefld
B	Total Gross Costs	(382,861)	F	Benefit Program Costs	1,659		0	11/03/2005 15:16:00	JMCANDRE
			F	Borrowing Losses	0				
			F	Borrowing and Other Interest Expense	4,650				
			F	Buy/Sell Costs	2,069				
			F	Federal Securities Interest Expense	173,790				
			F	Imputed Costs	722				
			F	Other Costs (without reciprocals)	(614)				
			N	Interest on Debt Held by the Public	181,166				
			N	Non-Federal Gross Cost	19,419				
B	Total Gross Costs	(353,760)	F	Benefit Program Costs	1,574		0	11/03/2005 15:16:00	JMCANDRE
			F	Borrowing Losses	0				
			F	Borrowing and Other Interest Expense	3,699				
			F	Buy/Sell Costs	1,578				
			F	Federal Securities Interest Expense	163,821				
			F	Imputed Costs	714				
			F	Other Costs (without reciprocals)	180				
			N	Interest on Debt Held by the Public	158,320				
			N	Non-Federal Gross Cost	23,874				
B	Total Earned Revenues	17,992	F	Borrowing and Other Interest Revenue (Exchange)	(13,910)		0	11/03/2005 15:26:39	JMCANDRE
			F	Borrowings Gains	(15)				
			F	Buy/Sell Revenue	(972)				
			F	Other Revenue (without reciprocals)	41				
			N	Non-Federal Earned Revenue	(3,136)				

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** STATEMENT OF NET COST

**Fiscal Year:** 2005

**Period:** QTR 4 - YTD

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

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Debit/(Credit)									
<u>F/N</u>	<u>Agency Line Item</u>	<u>Agency Amount</u>	<u>F/N</u>	<u>Closing Package Line Item</u>	<u>Reclassified Amount</u>	<u>Variance</u>	<u>Fiscal Year</u>	<u>Date/Time</u>	<u>UserId</u>
B	Total Earned Revenues	18,423	F	Borrowing and Other Interest Revenue (Exchange)	(13,609)		0 2004	11/03/2005 15:26:39	JMCANDRE
			F	Borrowings Gains	(78)				
			F	Buy/Sell Revenue	(754)				
			N	Non-Federal Earned Revenue	(3,982)				

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2005

**Period:** QTR 4 - YTD

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

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Debit/(Credit)		Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	User/Id
B	Other Budgetary Financing Sources	0					2005	10/05/2005 08:32:22	JMCANDRE
B	Other Budgetary Financing Sources	(4)	F	Other Financing Sources	4		2004	10/05/2005 08:32:22	JMCANDRE
B	Beginning Balance	56,850	B	Beginning Net Position	(56,850)		2005	11/06/2005 13:42:10	JMCANDRE
B	Beginning Balance	50,433	B	Beginning Net Position	(50,433)		2004	11/06/2005 13:42:10	JMCANDRE
B	Corrections of Errors	48	N	Non-Federal Prior Period Adjustments (Not Restated)	(48)		2005	11/06/2005 13:42:32	JMCANDRE
B	Corrections of Errors	0					2004	11/06/2005 13:42:32	JMCANDRE
B	Appropriations Received	369,312	F	Appropriations Received	(369,312)		2005	11/06/2005 13:43:13	JCRAWFOR
B	Appropriations Received	347,808	F	Appropriations Received	(347,808)		2004	11/06/2005 13:43:13	JCRAWFOR
B	Appropriations Transferred In/Out	(594)	F	Unexpended Appropriations transferred In	(415)		2005	11/06/2005 13:44:24	JMCANDRE
B	Appropriations Transferred In/Out		F	Unexpended Appropriations transferred out	1,009				
B	Appropriations Transferred In/Out	214	F	Unexpended Appropriations transferred In	(280)		2004	11/06/2005 13:44:24	JMCANDRE
B	Appropriations Transferred In/Out	(362,067)	F	Unexpended Appropriations transferred out	66				
B	Appropriations Used	(362,067)	F	Appropriations Used	362,067		2005	11/06/2005 13:45:24	JMCANDRE
B	Appropriations Used	(341,205)	F	Appropriations Used	341,205		2004	11/06/2005 13:45:24	JMCANDRE
B	Beginning Balance	56,308	B	Beginning Net Position	(56,308)		2005	11/06/2005 13:45:56	JMCANDRE
B	Beginning Balance	58,925	B	Beginning Net Position	(58,925)		2004	11/06/2005 13:45:56	JMCANDRE
B	Appropriations Used	362,067	F	Appropriations Used	(362,067)		2005	11/06/2005 13:49:02	JCRAWFOR
B	Appropriations Used	341,205	F	Appropriations Used	(341,205)		2004	11/06/2005 13:49:02	JCRAWFOR

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

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

**Fiscal Year:** 2005

**Reported In:** MILLIONS

**Period:** QTR 4 - YTD

**Decimal Point:** ZERO

Debit/(Credit)		F/N	Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	User/Id
N	Donations and Forfeitures of Cash and Cash Equivalents	169		N	Other Taxes and Receipts	(169)		2005	11/06/2005 13:51:33	JMCANDRE
N	Donations and Forfeitures of Cash and Cash Equivalents	119		N	Other Taxes and Receipts	(119)		2004	11/06/2005 13:51:33	JMCANDRE
F	Transfers In/Out without Reimbursement	0		F	Appropriation transfers-out	0		2005	11/06/2005 13:53:22	JMCANDRE
F	Transfers In/Out without Reimbursement	(42)		F	Appropriation transfers-out	42		2004	11/06/2005 13:53:22	JMCANDRE
N	Donations and Forfeitures of Property	51		N	Other Taxes and Receipts	(51)		2005	11/06/2005 13:56:33	JMCANDRE
N	Donations and Forfeitures of Property	31		N	Other Taxes and Receipts	(31)		2004	11/06/2005 13:56:33	JMCANDRE
F	Accrued Interest & Discount on the Debt	9,879		F	Other Financing Sources	(9,879)		2005	11/06/2005 13:56:57	JMCANDRE
F	Accrued Interest & Discount on the Debt	3,481		F	Other Financing Sources	(3,481)		2004	11/06/2005 13:56:57	JMCANDRE
F	Transfers In/Out without Reimbursement	(133)		F	Transfers-in Without Reimbursement	(2)		2005	11/06/2005 13:58:16	JMCANDRE
F	Transfers In/Out without Reimbursement			F	Transfers-out Without Reimbursement	135		2004		
F	Transfers In/Out without Reimbursement	(38)		F	Transfers-in Without Reimbursement	(45)		2005	11/06/2005 13:59:01	JMCANDRE
F	Transfers In/Out without Reimbursement			F	Transfers-out Without Reimbursement	83		2004	11/06/2005 13:59:01	JMCANDRE
F	Imputed Financing Sources	722		F	Imputed Financing Source	(722)		2005	11/06/2005 14:03:32	JMCANDRE
F	Imputed Financing Sources	714		F	Imputed Financing Source	(714)		2004	11/06/2005 13:58:16	JMCANDRE
B	Other	(12,104)		F	Other Financing Sources	12,849		2005	11/06/2005 13:59:01	JMCANDRE
B	Other	(12,791)		N	Other Taxes and Receipts	(745)		2004	11/06/2005 13:59:01	JMCANDRE
B	Other			F	Other Financing Sources	13,377		2005	11/06/2005 14:03:32	JMCANDRE
B	Other			N	Other Taxes and Receipts	(586)		2004	11/06/2005 14:03:32	JMCANDRE



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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** STATEMENT OF CHANGES IN NET POSITION

**Fiscal Year:** 2005

**Period:** QTR 4 - YTD

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

**Reported In:** MILLIONS

**Decimal Point:** ZERO

Debit/(Credit)		Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	Userid
B	Correcton of an Error	(17)	F	Federal Prior Period Adjustments (Not Restated)	0	17	2005	11/07/2005 18:06:38	JMCANDRE
B	Correcton of an Error	0	N	Non-Federal Prior Period Adjustments (Not Restated)	0				
B	Non-exchange Revenue	36	F	Other Financing Sources	(1)	0	2004	11/07/2005 18:06:38	JMCANDRE
B	Non-exchange Revenue	45	N	Other Taxes and Receipts	(35)	0	2005	11/08/2005 08:13:22	JMCANDRE
B	Other Adjustments	(367)	F	Other Financing Sources	(1)	0	2004	11/08/2005 08:13:22	JMCANDRE
B	Other Adjustments	(400)	N	Other Taxes and Receipts	(44)	0	2005	11/08/2005 08:14:16	JMCANDRE
B	Other Adjustments		F	Other Adjustments (recissions, etc.)	367	0	2004	11/08/2005 08:14:16	JMCANDRE
B	Other Adjustments		F	Other Adjustments (recissions, etc.)	400	0	2004	11/08/2005 08:14:16	JMCANDRE

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement: CUSTODIAL ACTIVITY**

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

**Fiscal Year: 2005**

**Reported In: MILLIONS**

**Period: QTR 4 - YTD**

**Decimal Point: ZERO**

Debit/(Credit)		Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	User/Id
N	Individual Income and FICA Taxes	1,864,687	N	Individual Income Tax and Tax Withholdings	(1,864,687)	0	2005	11/06/2005 14:05:47	JMCANDRE
N	Individual Income and FICA Taxes	1,695,212	N	Individual Income Tax and Tax Withholdings	(1,695,212)	0	2004	11/06/2005 14:05:47	JMCANDRE
N	Corporate Income Taxes	306,869	N	Corporation Income Taxes	(306,869)	0	2005	11/06/2005 14:06:07	JMCANDRE
N	Corporate Income Taxes	230,377	N	Corporation Income Taxes	(230,377)	0	2004	11/06/2005 14:06:07	JMCANDRE
N	Estate and Gift Taxes	25,605	N	Estate and Gift Taxes	(25,605)	0	2005	11/06/2005 14:06:31	JMCANDRE
N	Estate and Gift Taxes	25,580	N	Estate and Gift Taxes	(25,580)	0	2004	11/06/2005 14:06:31	JMCANDRE
N	Excise Taxes	71,970	N	Excise Taxes	(71,970)	0	2005	11/06/2005 14:06:47	JMCANDRE
N	Excise Taxes	69,552	F	Other Financing Sources	4	0	2004	11/06/2005 14:06:47	JMCANDRE
N	Railroad Retirement Taxes	4,539	N	Excise Taxes	(69,556)	0	2005	11/06/2005 14:07:34	JMCANDRE
N	Railroad Retirement Taxes	4,421	N	Other Taxes and Receipts	(4,539)	0	2004	11/06/2005 14:07:34	JMCANDRE
N	Unemployment Taxes	6,948	N	Other Taxes and Receipts	(4,421)	0	2005	11/06/2005 14:07:53	JMCANDRE
N	Unemployment Taxes	6,718	N	Unemployment Taxes	(6,948)	0	2004	11/06/2005 14:07:53	JMCANDRE
N	Deposit of Earnings, Federal Reserve System	19,297	N	Unemployment Taxes	(6,718)	0	2005	11/06/2005 14:08:21	JMCANDRE
N	Deposit of Earnings, Federal Reserve System	19,652	N	Other Taxes and Receipts	(19,297)	0	2004	11/06/2005 14:08:21	JMCANDRE
N	Deposit of Earnings, Federal Reserve System		N	Other Taxes and Receipts	(19,652)	0	2005	11/06/2005 14:08:21	JMCANDRE

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

**Statement:** CUSTODIAL ACTIVITY

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

**Fiscal Year:** 2005

**Reported In:** MILLIONS

**Period:** QTR 4 - YTD

**Decimal Point:** ZERO

Debit/(Credit)		F/N	Agency Amount	FIN	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	UserId
N	Less Refunds & Other Custodial Expenses	(267,114)	N	Corporation Income Taxes	35,095	0	2005	11/06/2005 14:11:32	JMCANDRE	
			N	Estate and Gift Taxes	883					
			N	Excise Taxes	995					
			N	Individual Income Tax and Tax Withholdings	230,019					
			N	Other Taxes and Receipts	4					
			N	Unemployment Taxes	118					
N	Less Refunds & Other Custodial Expenses	(278,436)	N	Corporation Income Taxes	46,565	0	2004	11/06/2005 14:11:32	JMCANDRE	
			N	Estate and Gift Taxes	783					
			N	Excise Taxes	870					
			N	Individual Income Tax and Tax Withholdings	230,034					
			N	Other Taxes and Receipts	55					
			N	Unemployment Taxes	129					
N	Accrual Adjustment	643	N	Excise Taxes	7	0	2005	11/06/2005 14:12:39	JMCANDRE	
			N	Individual Income Tax and Tax Withholdings	(855)					
			N	Other Taxes and Receipts	205					
N	Accrual Adjustment	(1,938)	N	Excise Taxes	(3)	0	2004	11/06/2005 14:12:39	JMCANDRE	
			N	Individual Income Tax and Tax Withholdings	608					
			N	Other Taxes and Receipts	1,333					
B	Amounts Provided to Fund the Federal Government	(2,035,899)	F	Other Financing Sources	2,035,899	0	2005	11/06/2005 14:14:36	JMCANDRE	
B	Amounts Provided to Fund the Federal Government	(1,774,920)	F	Other Financing Sources	1,774,920	0	2004	11/06/2005 14:14:36	JMCANDRE	
B	Accrual Adjustment - (See Same Line Item Above)	(643)	N	Excise Taxes	(7)	0	2005	11/06/2005 14:15:10	JMCANDRE	
			N	Individual Income Tax and Tax Withholdings	855					
			N	Other Taxes and Receipts	(205)					

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

**GF003 - Reclassification Journal Voucher Report - Summary Level**

Statement: CUSTODIAL ACTIVITY		Fiscal Year: 2005		Period: QTR 4 - YTD					
Entity: 2000 - Department of the Treasury		Reported In: MILLIONS		Decimal Point: ZERO					
Debit/(Credit)	F/N	Agency Amount	F/N	Closing Package Line Item	Reclassified Amount	Variance	Fiscal Year	Date/Time	UserId
B Accrual Adjustment - (See Same Line Item Above)	(1,938)		N	Excise Taxes	3		2004	11/06/2005 14:15:10	JMCANDRE
			N	Individual Income Tax and Tax Withholdings	(608)				
			N	Other Taxes and Receipts	(1,333)				
B Fines, Penalties, Interest & Other Revenue	3,552		F	Other Financing Sources	(1,035)		2005	11/08/2005 08:23:33	JCRAWFOR
			N	Miscellaneous Earned Revenue	(42)				
			N	Other Taxes and Receipts	(2,475)				
B Fines, Penalties, Interest & Other Revenue	2,456		F	Borrowing and other interest revenue	(2)		2004	11/08/2005 08:23:33	JCRAWFOR
			F	Other Financing Sources	(566)				
			N	Other Taxes and Receipts	(1,888)				
B Amounts Provided to Non Federal Entities	(454)		N	Excise Taxes	422		2005	11/11/2005 08:36:06	JMCANDRE
			N	Other Taxes and Receipts	32				
B Amounts Provided to Non Federal Entities	(612)		N	Excise Taxes	336		2004	11/11/2005 08:36:06	JMCANDRE
			N	Other Taxes and Receipts	276				

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

**GF004F - Trading Partner Summary Report**

Period: QTR 4 - YTD

Fiscal Year: 2005

Statement: BALANCE SHEET

Reported in: MILLIONS

Decimal Point: ZERO

Entity: 2000 - Department of the Treasury

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
BS	Accounts Receivable	A	D			
				626		632
				0		0
				0		0

Variance:

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
				Prev. Rpt.	Line item chgs.
1200	Department of Agriculture	12		9	0
1400	Department of the Interior	80	105	181	(76)
1500	Department of Justice	3	4	4	0
1601	Department of Labor	1	1	1	0
1800	United States Postal Service	1	2	2	0
1900	Department of State	3	7	7	0
2400	Office of Personnel Management	0	0	198	(198)
2800	Social Security Administration	3	0	0	0
3600	Department of Veteran Affairs	36	29	44	(15)
4700	General Services Administration	144	132	239	(107)
5100	Federal Deposit Insurance Corporation	1	0	1	(1)
6800	Environmental Protection Agency	22	20	22	(2)
6900	Department of Transportation	1	2	10	(8)
7000	Department of Homeland Security	9	6	6	0
7200	Agency for International Development	3	3	3	0
7300	Small Business Administration	1	0	1	(1)
7500	Department of Health and Human Services	28	23	25	(2)
8600	Department of Housing and Urban Development	1	0	1	(1)

\* I = Inactive

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

**GF004F - Trading Partner Summary Report**

Statement: BALANCE SHEET

Fiscal Year: 2005

Entity: 2000 - Department of the Treasury

Period: QTR 4 - YTD

Reported in: MILLIONS

Decimal Point: ZERO

8900	Department of Energy	54	94	0	94
9100	Department of Education	0	0	94	(94)
9500	Independent and Other Agencies	3	4	4	0
9999	Unidentified	1	4	6	(2)
DE00	Department of Defense	219	187	434	(247)
	<b>Total</b>	626	632	1,292	(660)

Agency FS BS	CP Line Description	Acct Type		NB		FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4 Prev. Rpt.	FY 2004-QTR 4 Line item chgs.
		A	D	D	D				
	Interest Receivable					1,463	1,379		
								0	0

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4 Prev. Rpt.	FY 2004-QTR 4 Line item chgs.
1200	Department of Agriculture	324	118	118	0
1400	Department of the Interior	823	888	888	0
3600	Department of Veteran Affairs	(3)	0	0	0
4700	General Services Administration	39	40	40	0
6000	Railroad Retirement Board	69	65	65	0
6400	Tennessee Valley Authority	1	1	1	0
6900	Department of Transportation	3	0	0	0
7000	Department of Homeland Security	3	0	0	0

\* I = Inactive

U.S.Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF004F - Trading Partner Summary Report

Fiscal Year: 2005      Period: QTR 4 - YTD

Statement: BALANCE SHEET

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

Agency FS	CP Line Description	Acct Type	NB	D	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
7200	Agency for International Development	1	10		10		0
7300	Small Business Administration	1	2		2		0
8600	Department of Housing and Urban Development	163	210		210		0
8900	Department of Energy	13	13		13		0
9100	Department of Education	1	3		3		0
9500	Independent and Other Agencies	19	0		0		0
DE00	Department of Defense	6	29		29		0
	<b>Total</b>	1,463	1,379		1,379		0

Agency FS	CP Line Description	Acct Type	NB	D	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
BS	Other Assets (without reciprocals)	A			7,978,081		7,420,492
						Variance:	0

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
				Prev. Rpt.	Line item chgs.
1200	Department of Agriculture	0	0	(615)	615
1400	Department of the Interior	0	0	(77)	77
1900	Department of State	0	0	(1)	1
2400	Office of Personnel Management	0	0	(198)	198
3600	Department of Veteran Affairs	0	0	(15)	15

\* I = Inactive

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

**GF004F - Trading Partner Summary Report**

Fiscal Year: 2005      Period: QTR 4 - YTD

Statement: BALANCE SHEET

Reported in: MILLIONS      Decimal Point: ZERO

Entity: 2000 - Department of the Treasury

4700	General Services Administration	0	0	(107)	107
6800	Environmental Protection Agency	0	0	(2)	2
6900	Department of Transportation	0	0	(8)	8
7300	Small Business Administration	0	0	(1)	1
7500	Department of Health and Human Services	0	0	(2)	2
9900	Treasury General Fund	7,978,081	7,420,492	7,144,056	276,436
9999	Unidentified	0	0	(1)	1
DE00	Department of Defense	0	0	(247)	247
	<b>Total</b>	<b>7,978,081</b>	<b>7,420,492</b>	<b>7,142,782</b>	<b>277,710</b>

<b>Agency FS</b>	<b>CP Line Description</b>	<b>Acct Type</b>	<b>NB</b>	<b>FY 2005-QTR 4</b>	<b>FY 2004-QTR 4</b>
BS	Loans Receivable	A	D	236,214	221,427
				<b>Variance:</b>	0

<b>TP</b>	<b>Trading Partner Name</b>	<b>FY 2005-QTR 4</b>	<b>FY 2004-QTR 4</b>	<b>FY 2004-QTR 4</b>	<b>FY 2004-QTR 4</b>
			<b>Prev. Rpt.</b>	<b>Line item chgs.</b>	
1200	Department of Agriculture	83,191	68,318	68,932	(614)
1300	Department of Commerce	358	275	275	0
1400	Department of the Interior	398	417	417	0
1500	Department of Justice	20	20	20	0

\* I = Inactive



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

11/17/2005

**GF004F - Trading Partner Summary Report**

**Statement:** BALANCE SHEET      **Fiscal Year:** 2005      **Period:** QTR 4 - YTD

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

1601	Department of Labor	9,186	8,741	8,741	0
1800	United States Postal Service	0	1,800	1,800	0
1900	Department of State	1	1	1	0
2700	Federal Communications Commission	1,274	3,941	3,941	0
3300	Smithsonian Institution	20	21	21	0
3600	Department of Veteran Affairs	2,193	2,618	2,618	0
4700	General Services Administration	2,201	2,209	2,209	0
6000	Railroad Retirement Board	2,973	2,962	2,962	0
6800	Environmental Protection Agency	22	24	24	0
6900	Department of Transportation	950	1,112	1,112	0
7000	Department of Homeland Security	226	8	8	0
7200	Agency for International Development	422	111	111	0
7300	Small Business Administration	7,735	8,602	8,602	0
8300	Export-Import Bank of the United States	5,848	7,237	7,237	0
8600	Department of Housing and Urban Development	8,759	9,893	9,893	0
8900	Department of Energy	2,777	2,900	2,900	0
9100	Department of Education	104,597	96,649	96,649	0
9500	Independent and Other Agencies	2,602	1,519	1,519	0
DE00	Department of Defense	461	2,049	2,049	0
	<b>Total</b>	<b>236,214</b>	<b>221,427</b>	<b>222,041</b>	<b>(614)</b>

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

11/17/2005

GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET      Fiscal Year: 2005      Period: QTR 4 - YTD

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

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
BS	Advances to Others and Prepayments	A	D	40	12	12
		Variance:		0	0	0
TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
1400	Department of the Interior	26	1	1	0	0
1500	Department of Justice	5	5	5	0	0
1800	United States Postal Service	0	2	2	0	0
4700	General Services Administration	1	1	1	0	0
6800	Environmental Protection Agency	1	0	0	0	0
7300	Small Business Administration	1	0	0	0	0
9500	Independent and Other Agencies	4	2	2	0	0
DE00	Department of Defense	2	1	1	0	0
	<b>Total</b>	40	12	12	0	0

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
BS	Accounts Payable	L	C	211	707	707
		Variance:		0	0	0
TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
1200	Department of Agriculture	0	1	1	0	0
1500	Department of Justice	3	(14)	(14)	0	0
1601	Department of Labor	17	18	18	0	0

\* I = Inactive

U.S. Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF004F - Trading Partner Summary Report

Fiscal Year: 2005      Period: QTR 4 - YTD

Statement: BALANCE SHEET

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

1800	United States Postal Service	3	0	0	0
1900	Department of State	17	16	16	0
2400	Office of Personnel Management	0	1	1	0
2800	Social Security Administration	0	1	1	0
3600	Department of Veteran Affairs	1	2	2	0
4700	General Services Administration	9	9	9	0
7000	Department of Homeland Security	11	22	22	0
7500	Department of Health and Human Services	12	12	12	0
8600	Department of Housing and Urban Development	0	1	1	0
9100	Department of Education	3	5	5	0
9500	Independent and Other Agencies	4	5	5	0
9900	Treasury General Fund	129	625	625	0
9999	Unidentified	1	3	3	0
DE00	Department of Defense	1	0	0	0
	<b>Total</b>	(211)	(707)	(707)	0

U.S. Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF004F - Trading Partner Summary Report

Period: QTR 4 - YTD

Fiscal Year: 2005

Statement: BALANCE SHEET

Decimal Point: ZERO

Reported in: MILLIONS

Entity: 2000 - Department of the Treasury

Agency FS	CP Line Description	Acct Type	NB	C	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
BS	Federal Debt	L			3,325,707		3,055,745
							0
							Variance: 0

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
				Prev. Rpt.	Line item chgs.	
1200	Department of Agriculture	70	57	57	0	0
1400	Department of the Interior	7,359	6,138	6,138	0	0
1500	Department of Justice	1,039	932	932	0	0
1601	Department of Labor	55,002	45,445	45,445	0	0
1602	PENSION BENEFIT GUARANTY CORPORATION	16,464	15,512	15,512	0	0
1800	United States Postal Service	1,218	1,282	1,282	0	0
1900	Department of State	13,389	12,839	12,839	0	0
2400	Office of Personnel Management	702,745	670,667	670,667	0	0
2500	National Credit Union Administration	6,498	6,216	6,216	0	0
2700	Federal Communications Commission	3,905	30	30	0	0
2800	Social Security Administration	1,809,422	1,635,398	1,635,398	0	0
3600	Department of Veteran Affairs	13,083	13,427	13,427	0	0
5100	Federal Deposit Insurance Corporation	49,978	48,159	48,159	0	0
6000	Railroad Retirement Board	2,091	1,302	1,302	0	0
6800	Environmental Protection Agency	4,778	4,507	4,507	0	0
6900	Department of Transportation	18,883	20,492	20,492	0	0
7000	Department of Homeland Security	738	1,625	1,625	0	0
7500	Department of Health and Human Services	296,679	283,899	283,899	0	0

\* I = Inactive

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

GF004F - Trading Partner Summary Report

Fiscal Year: 2005      Period: QTR 4 - YTD

Statement: BALANCE SHEET

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

Agency FS	CP Line Description	Accf Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
BS	Interest Payable	L	C		
7802	Farm Credit System Insurance Corporation	1,990		2,086	0
8000	National Aeronautics and Space Administration	17		17	0
8600	Department of Housing and Urban Development	30,406		30,722	0
8900	Department of Energy	23,738		21,569	0
9500	Independent and Other Agencies	6,802		6,332	0
9999	Unidentified	0		32	0
DE00	Department of Defense	259,413		227,060	0
	<b>Total</b>	<b>(3,325,707)</b>		<b>(3,055,745)</b>	<b>0</b>

Agency FS	CP Line Description	Accf Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
BS	Interest Payable	L	C		
				43,362	42,215
					Variance: 0

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
			Prev. Rpt.	Line item chgs.
1200	Department of Agriculture	0	1	0
1300	Department of Commerce	0	(2)	0
1400	Department of the Interior	32	27	0

\* I = Inactive

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

**GF004F - Trading Partner Summary Report**

**Period:** QTR 4 - YTD

**Fiscal Year:** 2005

**Statement:** BALANCE SHEET

<b>Entity:</b>	<b>2000 - Department of the Treasury</b>	<b>Reported in: MILLIONS</b>	<b>Decimal Point: ZERO</b>	<b>Period: QTR 4 - YTD</b>
1500 Department of Justice	1	1		0
1601 Department of Labor	637	580		0
1602 PENSION BENEFIT GUARANTY CORPORATION	182	196		0
1900 Department of State	190	190		0
2400 Office of Personnel Management	9,306	9,237		0
2500 National Credit Union Administration	40	56		0
2800 Social Security Administration	23,472	22,315		0
3600 Department of Veteran Affairs	202	229		0
5100 Federal Deposit Insurance Corporation	757	776		0
6000 Railroad Retirement Board	11	2		0
6800 Environmental Protection Agency	33	27		0
6900 Department of Transportation	91	75		0
7000 Department of Homeland Security	5	5		0
7500 Department of Health and Human Services	3,984	3,988		0
7802 Farm Credit System Insurance Corporation	22	28		0
8600 Department of Housing and Urban Development	309	307		0
8900 Department of Energy	96	109		0
9500 Independent and Other Agencies	63	68		0

\* I = Inactive

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

GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET

Fiscal Year: 2005

Entity: 2000 - Department of the Treasury

Period: QTR 4 - YTD

Reported in: MILLIONS

Decimal Point: ZERO

DE00 Department of Defense	3,929	4,000	4,000	0
<b>Total</b>	<b>(43,362)</b>	<b>(42,215)</b>	<b>(42,215)</b>	<b>0</b>

Agency FS BS	CP Line Description	Acct Type		NB	C	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4 Line item chgs.
		L	C					
	Advances from Others and Deferred Credits					42	46	0
	Variance:					0	0	0

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4 Prev. Rpt.	FY 2004-QTR 4 Line item chgs.
1500	Department of Justice	12	12	12	0
1800	United States Postal Service	3	0	0	0
1900	Department of State	5	6	6	0
4700	General Services Administration	1	1	1	0
7000	Department of Homeland Security	11	14	14	0
7200	Agency for International Development	6	8	8	0
8600	Department of Housing and Urban Development	1	1	1	0
9500	Independent and Other Agencies	2	1	1	0
DE00	Department of Defense	1	3	3	0

\* I = Inactive

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

11/17/2005

GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET

Fiscal Year: 2005

Entity: 2000 - Department of the Treasury

Period: QTR 4 - YTD

Reported in: MILLIONS

Decimal Point: ZERO

Total (42) (46) (46) 0

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
BS	Other Liabilities (without reciprocals)	L	C	273,549	276,443
				Variance:	
TP	Trading Partner Name			FY 2004-QTR 4	FY 2004-QTR 4
				Prev. Rpt.	Line item chgs.
1400	Department of the Interior	1		6	0
4700	General Services Administration	0		(1)	1
9500	Independent and Other Agencies	(3)		0	0
9900	Treasury General Fund	273,551		276,435	276,435
9999	Unidentified	(1)		1	0
DE00	Department of Defense	1		1	0
	Total	(273,549)		(276,443)	(7)
					276,436



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

11/17/2005

GF004F - Trading Partner Summary Report

Statement: BALANCE SHEET      Fiscal Year: 2005      Period: QTR 4 - YTD

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

Agency FS	CP Line Description	Acct Type		NB	FY 2005-QTR 4	FY 2004-QTR 4
		L	C			
BS	Benefit Program Contributions Payable		171			164
				Variance:	0	0
TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4		FY 2004-QTR 4	FY 2004-QTR 4
1601	Department of Labor	114	114		114	0
2400	Office of Personnel Management	43	41		41	0
9900	Treasury General Fund	14	9		9	0
	Total	(171)	(164)		(164)	0

Prev. Rpt.      Line item chgs.

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

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2005

Entity: 2000 - Department of the Treasury

Period: QTR 4 - YTD

Reported in: MILLIONS

Decimal Point: ZERO

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
NCS	Imputed Costs	GC	D	722	714	714
			Variance:	0	0	0
TP	Trading Partner Name					
2400	Office of Personnel Management	722		714	714	0
	Total	722		714	714	0

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
NCS	Benefit Program Costs	GC	D	1,659	1,574	1,574
			Variance:	0	0	0
TP	Trading Partner Name					
1601	Department of Labor	100		111	111	0
2400	Office of Personnel Management	1,190		1,119	1,119	0
6900	Department of Transportation	1		0	0	0
9900	Treasury General Fund	368		344	344	0
	Total	1,659		1,574	1,574	0

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

**GF004F - Trading Partner Summary Report**

Statement: STATEMENT OF NET COST

Fiscal Year: 2005

Entity: 2000 - Department of the Treasury

Period: QTR 4 - YTD

Reported in: MILLIONS

Decimal Point: ZERO

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
NCS	Buy/Sell Costs	GC	D	2,069	1,578
	Variance:			0	0

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4 Prev. Rpt.	FY 2004-QTR 4 Line item chgs.
1200	Department of Agriculture	378	41	41	0
1300	Department of Commerce	3	3	3	0
1400	Department of the Interior	2	1	1	0
1500	Department of Justice	25	5	5	0
1601	Department of Labor	12	14	14	0
1800	United States Postal Service	250	247	247	0
1900	Department of State	15	9	9	0
2400	Office of Personnel Management	19	19	19	0
2800	Social Security Administration	0	(1)	(1)	0
3600	Department of Veteran Affairs	2	2	2	0
4700	General Services Administration	827	983	983	0
6900	Department of Transportation	21	24	24	0
7000	Department of Homeland Security	88	59	59	0
7200	Agency for International Development	222	13	13	0
7300	Small Business Administration	0	2	2	0
7500	Department of Health and Human Services	25	24	24	0
8300	Export-Import Bank of the United States	46	0	0	0
8900	Department of Energy	3	3	3	0
9500	Independent and Other Agencies	114	117	117	0

\* I = Inactive

U.S.Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF004F - Trading Partner Summary Report

11/17/2005

Statement: STATEMENT OF NET COST      Fiscal Year: 2005      Period: QTR 4 - YTD

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

DE00 Department of Defense	17	13	13	0
<b>Total</b>	<b>2,069</b>	<b>1,578</b>	<b>1,578</b>	<b>0</b>

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
NCS	Federal Securities Interest Expense	GC	D	173,790	163,821
				0	0
				Variance:	

TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
1200	Department of Agriculture	3	3	0
1400	Department of the Interior	209	124	0
1500	Department of Justice	24	12	0
1601	Department of Labor	2,548	2,449	0
1602	PENSION BENEFIT GUARANTY CORPORATION	1,992	752	0
1800	United States Postal Service	59	5	0
1900	Department of State	768	764	0
2400	Office of Personnel Management	37,871	37,292	0
2500	National Credit Union Administration	156	125	0

\* I = Inactive

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

11/17/2005

**GF004F - Trading Partner Summary Report**

Statement: STATEMENT OF NET COST      Fiscal Year: 2005      Period: QTR 4 - YTD

Entity:	2000 - Department of the Treasury	Reported in: MILLIONS	Decimal Point: ZERO
2700 Federal Communications Commission	148	0	0
2800 Social Security Administration	92,994	87,609	87,609
3600 Department of Veteran Affairs	842	895	895
5100 Federal Deposit Insurance Corporation	2,299	2,122	2,122
6000 Railroad Retirement Board	72	36	36
6400 Tennessee Valley Authority	I	0	0
6800 Environmental Protection Agency	131	94	94
6900 Department of Transportation	453	451	451
7000 Department of Homeland Security	25	20	20
7500 Department of Health and Human Services	16,558	16,642	16,642
7802 Farm Credit System Insurance Corporation	84	88	88
8000 National Aeronautics and Space Administration	I	1	1
8600 Department of Housing and Urban Development	1,489	1,501	1,501
8900 Department of Energy	1,592	1,389	1,389
9500 Independent and Other Agencies	276	261	261
DE00 Department of Defense	13,195	11,186	11,186
<b>Total</b>	<b>173,790</b>	<b>163,821</b>	<b>163,821</b>

\* I = Inactive

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

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST      Fiscal Year: 2005      Period: QTR 4 - YTD

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

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
NCS	Other Costs (without reciprocals)	GC	D	(614)	180
			Variance:	0	0
TP	Trading Partner Name			FY 2004-QTR 4	FY 2004-QTR 4
1200	Department of Agriculture	(614)		180	0
	Total	(614)		180	0

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
NCS	Buy/Sell Revenue	ER	C	972	754	
			Variance:	0	0	
TP	Trading Partner Name			FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
1200	Department of Agriculture	13		12	0	
1300	Department of Commerce	5		5	0	
1400	Department of the Interior	11		10	0	
1500	Department of Justice	91		104	0	
1601	Department of Labor	3		3	0	
1800	United States Postal Service	17		20	0	
1900	Department of State	7		7	0	
2400	Office of Personnel Management	2		1	0	
2800	Social Security Administration	99		83	0	
3600	Department of Veteran Affairs	25		24	0	

\* I = Inactive

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

**GF004F - Trading Partner Summary Report**

Fiscal Year: 2005      Period: QTR 4 - YTD

Statement: STATEMENT OF NET COST

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

4700	General Services Administration	3	6	6	0
5000	Securities and Exchange Commission	4	1	1	0
5100	Federal Deposit Insurance Corporation	4	2	2	0
6000	Railroad Retirement Board	1	1	1	0
6400	Tennessee Valley Authority	1	0	0	0
6800	Environmental Protection Agency	1	1	1	0
6900	Department of Transportation	6	7	7	0
7000	Department of Homeland Security	57	43	43	0
7200	Agency for International Development	29	20	20	0
7500	Department of Health and Human Services	86	41	41	0
8000	National Aeronautics and Space Administration	2	1	1	0
8600	Department of Housing and Urban Development	11	8	8	0
8900	Department of Energy	3	2	2	0
9100	Department of Education	1	1	1	0
9500	Independent and Other Agencies	17	14	14	0
DE00	Department of Defense	473	337	337	0
	<b>Total</b>	<b>(972)</b>	<b>(754)</b>	<b>(754)</b>	<b>0</b>

\* I = Inactive

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

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2005

Period: QTR 4 - YTD

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Agency FS	CP Line Description	FY 2005-QTR 4		FY 2004-QTR 4	
		Acct Type	NB	Acct Type	NB
NCS	Other Revenue (without reciprocals)	ER	C	(41)	0
	Variance:			0	0
TP	Trading Partner Name				
	9900 Treasury General Fund			0	0
	Total			0	0

Agency FS	CP Line Description	FY 2005-QTR 4		FY 2004-QTR 4	
		Acct Type	NB	Acct Type	NB
NCS	Borrowings Gains	ER	C	15	78
	Variance:			0	0

TP	Trading Partner Name	FY 2005-QTR 4		FY 2004-QTR 4	
		Acct Type	NB	Acct Type	NB
	1200 Department of Agriculture			76	0
	4700 General Services Administration			0	0
	7300 Small Business Administration			1	0
	DE00 Department of Defense			1	0
	Total			(78)	(78)

\* I = Inactive



U.S.Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2005

Entity: 2000 - Department of the Treasury

Period: QTR 4 - YTD

Reported in: MILLIONS

Decimal Point: ZERO

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
NCS	Borrowing and Other Interest Expense	GC	D	4,650	3,699	3,699
				Variance:		
				0	0	0
TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
				Prev. Rpt.	Line item chgs.	
1200	Department of Agriculture	913		585	585	0
1300	Department of Commerce	9		5	5	0
1400	Department of the Interior	6		5	5	0
2700	Federal Communications Commission	102		52	52	0
3600	Department of Veteran Affairs	316		345	345	0
6900	Department of Transportation	24		80	80	0
7200	Agency for International Development	55		60	60	0
7300	Small Business Administration	445		314	314	0
7500	Department of Health and Human Services	11		15	15	0
8300	Export-Import Bank of the United States	181		219	219	0
8600	Department of Housing and Urban Development	466		498	498	0
9100	Department of Education	2,042		1,434	1,434	0
9500	Independent and Other Agencies	77		92	92	0
DE00	Department of Defense	3		(5)	(5)	0
	<b>Total</b>	4,650		3,699	3,699	0

\* I = Inactive

U.S. Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2005

Entity: 2000 - Department of the Treasury

Period: QTR 4 - YTD

Reported in: MILLIONS

Decimal Point: ZERO

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
NCS	Borrowing and Other Interest Revenue (Exchange)	ER	C	13,910	13,910	13,609
			Variance:	0	0	0
TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
				Prev. Rpt.		Line item chgs.
1200	Department of Agriculture	4,165	3,851	3,852	(1)	
1300	Department of Commerce	22	17	17	0	
1400	Department of the Interior	11	11	11	0	
1601	Department of Labor	675	650	650	0	
1800	United States Postal Service	0	14	14	0	
2700	Federal Communications Commission	269	343	343	0	
3600	Department of Veteran Affairs	241	220	220	0	
4700	General Services Administration	148	151	151	0	
6000	Railroad Retirement Board	164	171	171	0	
6800	Environmental Protection Agency	2	2	2	0	
6900	Department of Transportation	39	48	48	0	
7000	Department of Homeland Security	4	0	0	0	
7200	Agency for International Development	22	6	6	0	
7300	Small Business Administration	547	516	516	0	
8300	Export-Import Bank of the United States	381	434	434	0	
8600	Department of Housing and Urban Development	687	978	978	0	
8900	Department of Energy	97	105	105	0	
9100	Department of Education	6,185	5,775	5,775	0	
9500	Independent and Other Agencies	213	131	131	0	

\* I = Inactive

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

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF NET COST      Fiscal Year: 2005      Period: QTR 4 - YTD

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

DE00 Department of Defense	38	186	185	1
<b>Total</b>	(13,910)	(13,609)	(13,609)	0

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

11/17/2005

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION      Fiscal Year: 2005      Period: QTR 4 - YTD

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

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
SCNP	Unexpended Appropriations transferred in	F	C	415	280
			Variance:	0	0
TP	Trading Partner Name		FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
7200	Agency for International Development	55	240	240	0
9500	Independent and Other Agencies	360	40	40	0
	Total	(415)	(280)	(280)	0

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
SCNP	Unexpended Appropriations transferred out	CF	D	1,009	66
			Variance:	0	0
TP	Trading Partner Name		FY 2004-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4
7200	Agency for International Development	1,008	2	2	0
9500	Independent and Other Agencies	1	64	64	0
	Total	1,009	66	66	0

\* I = Inactive

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

11/17/2005

**GF004F - Trading Partner Summary Report**

Statement: STATEMENT OF CHANGES IN NET POSITION      Fiscal Year: 2005      Period: QTR 4 - YTD

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

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
SCNP	Appropriation transfers-out	CF	D	0	42
			Variance:	0	0
<b>TP</b>	<b>Trading Partner Name</b>			<b>FY 2005-QTR 4</b>	<b>FY 2004-QTR 4</b>
9900	Treasury General Fund			42	0
				Prev. Rpt.	Line item chgs.
	<b>Total</b>			42	0

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
SCNP	Other Financing Sources	F	C	(2,969)	(9,899)
			Variance:	0	0
<b>TP</b>	<b>Trading Partner Name</b>			<b>FY 2005-QTR 4</b>	<b>FY 2004-QTR 4</b>
9900	Treasury General Fund			(2,969)	0
				Prev. Rpt.	Line item chgs.
	<b>Total</b>			2,969	9,899

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

11/17/2005

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION      Fiscal Year: 2005      Period: QTR 4 - YTD

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

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
SCNP	Transfers-in Without Reimbursement	F	C	2	45
			Variance:	0	0
TP	Trading Partner Name			FY 2004-QTR 4	FY 2004-QTR 4
1500	Department of Justice	0		23	
1601	Department of Labor	0		17	
2400	Office of Personnel Management	0		1	
4700	General Services Administration	2		0	
6900	Department of Transportation	0		4	
	<b>Total</b>	(2)		(45)	0

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
SCNP	Transfers-out Without Reimbursement	CF	D	135	83
			Variance:	0	0
TP	Trading Partner Name			FY 2004-QTR 4	FY 2004-QTR 4
1500	Department of Justice	0		2	
1601	Department of Labor	0		17	
4700	General Services Administration	2		0	
7000	Department of Homeland Security	16		22	
9900	Treasury General Fund	117		42	

\* I = Inactive

U.S.Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF004F - Trading Partner Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION  
 Fiscal Year: 2005  
 Period: QTR 4 - YTD

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

<b>Total</b>	135	83	83	0
--------------	-----	----	----	---

Agency FS SCNP	CP Line Description Imputed Financing Source	Acct Type	NB C	FY 2004-QTR 4	FY 2005-QTR 4	FY 2004-QTR 4
		F			722	714
			Variance:		0	0
<b>TP</b>	<b>Trading Partner Name</b>			<b>FY 2005-QTR 4</b>	<b>FY 2004-QTR 4</b>	<b>FY 2004-QTR 4</b>
2400	Office of Personnel Management	722		714	714	0
	<b>Total</b>	(722)		(714)	(714)	0
						<b>Line item chgs.</b>

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

**GF004F - Trading Partner Summary Report**

Period: QTR 4 - YTD

Fiscal Year: 2005

Statement: STATEMENT OF CHANGES IN NET POSITION

Decimal Point: ZERO

Reported in: MILLIONS

Entity: 2000 - Department of the Treasury

Agency FS CUST	CP Line Description Other Financing Sources	Acct Type		FY 2004-QTR 4	FY 2005-QTR 4	FY 2004-QTR 4 Prev. Rpt.	FY 2004-QTR 4 Line item chgs.
		F	C				
					(2,034,864)		(1,774,358)
	Variance:				0		0
TP	Trading Partner Name	FY 2005-QTR 4	FY 2004-QTR 4	FY 2004-QTR 4 Prev. Rpt.	FY 2004-QTR 4 Line item chgs.		
1200	Department of Agriculture	0	190	190	0		
1400	Department of the Interior	0	(218)	(218)	0		
1601	Department of Labor	0	0	1	(1)		
1900	Department of State	0	20	20	0		
2800	Social Security Administration	0	0	1	(1)		
3600	Department of Veteran Affairs	0	15	15	0		
4700	General Services Administration	0	11	11	0		
6900	Department of Transportation	0	0	2	(2)		
7000	Department of Homeland Security	0	1	1	0		
7300	Small Business Administration	0	1	1	0		
7500	Department of Health and Human Services	0	4	4	0		
8600	Department of Housing and Urban Development	0	0	1	(1)		
8900	Department of Energy	0	20	20	0		
9500	Independent and Other Agencies	0	0	255	(255)		
9900	Treasury General Fund	(2,034,864)	(1,774,656)	(1,774,656)	0		
DE00	Department of Defense	0	254	254	254		
	<b>Total</b>	2,034,864	1,774,358	1,774,352	(6)		

\* I = Inactive



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

11/17/2005

GF004F - Trading Partner Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION      Fiscal Year: 2005      Period: QTR 4 - YTD

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

Agency FS	CP Line Description	Acct Type	NB	FY 2005-QTR 4	FY 2004-QTR 4
CUST	Borrowing and other interest revenue	F	C	0	2
	Variance:			0	0
TP	Trading Partner Name			FY 2004-QTR 4 Prev. Rpt.	FY 2004-QTR 4 Line item chgs.
6900	Department of Transportation			0	2
	Total			(2)	2

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

Note: 01      Federal Reserve Earnings and Subsequent Events      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: 14  
 Status: Complete

Tab: Other Notes Info.

Section: A	Section Name:	Related Information	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	Decimal: Zero
1	Treasury securities including those held by the Federal Reserve Bank (FRB)	732,745	697,772	-4,307,345	5,005,117	Dollars	Credit	
2	FRB earnings on Treasury securities that exceed the statutory amount.	19,297	19,652	-19,652	39,304	Dollars	Credit	

Tab: Text Data      No Data Flag: YES

Line No	Question	Answer
1	Describe any significant events that occurred after the agency audited financial statements were issued.	
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	
3	Provide any other relevant information pertaining to this note.	

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

Note: 02 Cash and Other Monetary Assets Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: 5,6,8  
 Status: Complete

Tab: Line Item Notes

Closing Package Line Description		Acct	2004 - Q4YTD		2005 - Q4YTD		2004 - Q4YTD		Rounding Method: Millions	
Line No	Line Description	NB Type	2004 - Q4YTD	Previously Rptd	2005 - Q4YTD	71,703	83,475	83,475	Decimal: Zero	Decimal: Zero
		D / A	Variance		0		0			
1	Operating Cash		28,344	31,029						
2	Other cash - not restricted		10	11						
3	Other cash - restricted		703	263						
4	International monetary assets		31,713	41,235						
5	Gold		10,933	10,933						
6	Domestic monetary assets		0	4						
<b>Total</b>			<b>71,703</b>	<b>83,475</b>			<b>83,475</b>	<b>0</b>		

**Threshold**  
**Line Description**  
 Line Item Notes - International monetary assets (2005 - Q4YTD) Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)  
**Question**  
 Answer  
 See Department Notes 5 & 8. Decline of \$4B in SDR holdings and \$6B in the Reserve Position in the IMF.

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	Rounding Method: Millions		Decimal: Zero	
Line Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	
No				Line NB Attributes Dollars Debit	
1	IMF Letter of Credit - available balance	40,419	34,995	34,995	0
2	Reserve Position in the IMF	13,247	19,442	19,442	0
3	SDR Holdings-Exchange Stabilization Fund	8,245	12,824	12,824	0
4	SDR Certificates outstanding with the FRB	2,200	2,200	2,200	0
5	Interest bearing	-7,102	-7,197	-7,197	0

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

Fiscal Year: 2005      Period: Q4YTD  
Agency Notes: 5,6,8

Note: 02      Cash and Other Monetary Assets  
Entity: 2000      Department of the Treasury  
Status: Complete

**Tab: Other Notes Info.**

Section: A	Section Name: Other Related Information	Rounding Method: Millions	Decimal: Zero
liability to the IMF for SDR Allocations			
6 (1) Market value of 1 fine troy ounce of gold	416		
7 Gold certificates	-10,924	-10,924	0

Dollars      Debit  
Dollars      Credit

**Section: B**

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line NB Attributes
1	Number of fine troy ounces of gold	258,713,310.0000	258,713,310.0000		258,713,310.0000	N/A
2	Statutory price of 1 fine troy ounce of gold	42.2222	42.2222		42.2222	N/A
3	Market value of 1 fine troy ounce of gold	473.2500	415.6500		415.6500	N/A

**Tab: Text Data**

Line No	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted".	Imprest funds and other misc. amounts entity cash amounts. IRS - various deposits from taxpayers, U.S. Territories and other sources over which IRS has a fiduciary responsibility. Departmental Offices - The Office of International Affairs maintains funds at the Federal Reserve Bank in New York in two accounts that are restricted for use by the IMF. The articles of agreement with the IMF provide for the return of these funds should the U.S. withdraw from the fund. Seized Cash - pending judicial proceedings.
2	Describe the restrictions on the cash reported in the line item "Other cash - restricted."	
3	Provide any other relevant information pertaining to this note.	None

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

Note: 03      Accounts and Taxes Receivable      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: Note 10  
 Status: Complete

Closing Package Line Description		Acct	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	Line Item Changes	Millions
Line No	Line Description	NB Type	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD		Decimal: Zero
		Variance	0	21,485	20,581	0	0	0		
1	Accounts receivable, gross	91	102	91	91	91	0	0		
2	Related interest receivable - accounts receivable	505	383	505	1	504				
3	Penalties, fines, and administrative fees receivable	18	5	18	2	16				
4	Less: allowance for loss on accounts receivable	-2	-2	-2	-2	0				
5	Less: allowance for loss on interest receivable	-24	-2	-24	-2	-24				
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-15	-3	-15	-1	-14				
7	Taxes receivable, gross	89,125	88,010	89,125		89,125				
8	Allowance for loss on taxes receivable	-69,117	-67,008	-69,117		-69,117				
<b>Total</b>			<b>21,485</b>	<b>20,581</b>	<b>91</b>	<b>20,490</b>				

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Accounts receivable, gross (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	The increase in Accounts Receivable is comprised of the aggregate of increases and decreases in balances held by multiple Treasury subcomponents. \$14M of the increase relates to the D.C. Pensions Fund which increased from \$16M to \$30M. This fluctuation was not significant to the Department's fis. We will pursue it further if FMS requires additional information.
Line Item Notes - Related interest receivable - accounts receivable (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	The Department moved Other interest receivable SGLs from Other Assets to comply with the FMS 2005 CP crosswalk.

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

Note: 03      Accounts and Taxes Receivable      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes:      Note 10  
 Status: Complete

Tab: Other Notes Info.

Section: A	Section Name: (To be completed by the Depts. of Treasury, Labor and Homeland Security)	Rounding Method: Millions	Decimal: Zero
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD
1	Interest on uncollectible accounts (SFFAS No. 1, par. 55)	2	25

Line      NB  
 Attributes      Dollars      Debit

Tab: Text Data

Line No	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	<p>Allowances are calculated differently at each bureau and they are also dependent on the nature of the balances: Aging analysis and estimates based on historical collection data.</p> <p>IRS sites the adoption of policies in conformity with OMB Circular A-129.</p>
2	Describe the method(s) used to calculate the allowance on taxes receivable.	<p>IRS - The allowance is the Gross Taxes Receivable figure minus a adjusted estimate (taxes receivable that should be reclassified into Write-Offs, Compliance Assessments, or Memo Modules), minus the estimate of collectibility to yield an allowance. SFFAS No. 7 par. 56, states that the allowance results in and adjustment of non-exchange revenue, rather than a bad debt expense. The allowance reflects an estimate of the portion of the total Taxes Receivable deemed to be uncollectible.</p> <p>TTB - In order to calculate the allowance on taxes receivable, the aging of taxes receivable was reviewed, individual account balances were analyzed, and collections were analyzed and projected into future periods. To estimate the net realizable value of receivables, an analysis was performed of the aged receivables. Offers in compromise (OICs) were analyzed using information provided by TTB's National Revenue Center. Individual account receivable balances over \$100,000 in which no OIC has been submitted were analyzed and information was provided by TTB's National Revenue Center. Historical collections on receivables was scheduled out by FY and the remaining receivables were reviewed to project what was expected to be collected in future periods. The projected collection rates were analyzed and applied to the net receivable balances (adjusted for OICs and known uncollectible accounts) to produce an estimated allowance amount.</p>

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

Note: 03      Accounts and Taxes Receivable Entity: 2000      Department of the Treasury Status: Complete		Fiscal Year: 2005      Period: Q4YTD Agency Notes:      Note 10
Tab: Text Data		
Line No 3	Question Provide the disclosures relating to factors affecting collectibility and timing of taxes receivable and the amount involved (SFAS No. 7, par 65.1).	Answer Taxes receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayer for which the Internal Revenue Service can support the existence of a receivable through taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the Internal Revenue Service. Factors affecting the collectibility of the taxes receivable include taxpayer's bankruptcy, insolvency, or death. Other factors include write-offs and Offers-in-Compromise. TTB - The likelihood of collecting any tax receivable with an allowance is remote. Many of the receivables are due from entities that are no longer solvent. If not required by law to carry the receivable for 10 years, many would be written off. N/A
4	Provide any other relevant information pertaining to this note.	

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

Note: 04A Direct Loans      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000 Department of the Treasury      Agency Notes: Note 3  
 Status: Complete

Line No	Line Description	CY: Face Value of Loans Outstanding	CY: Long-Term Cost of Loans	CY Net Loans	2005 - Q4YTD	2004 - Q4YTD	Rounding Method:	Millions	PY: Long-Term Cost of Loans	PY Net Loans
1	Entity & Non-Entity Non-Federal	651	-19	670	977	977	Decimal: Zero	0	786	977
2										
3										
4										
5										
6										
7	All other loans receivable	651	-19	670					786	-191
	Total									977

Section: A	Section Name:	Direct loans disbursed and subsidy expense	Rounding Method:	Millions	Decimal:	Zero
Line No	Line Description	CY Loans Disbursed D	CY Subsidy expense D	PY Loans disbursed D	PY Subsidy Expense D	Line NB Attributes
1	Departmental Offices -CDFI	8	3	3	1	Dollars N/A
2						Dollars N/A
3						Dollars N/A
4						Dollars N/A
5						Dollars N/A
6						Dollars N/A
7	All other loans receivable					Dollars N/A
8	Total	8	3	3	1	Dollars N/A

**Threshold**  
 Line Description  
 Other Notes Info - Departmental Offices -CDFI (CY Subsidy expense)  
**Question**  
 Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)  
**Answer**  
 Insignificant amount for Department of Treasury



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

Note: 04A Direct Loans      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000 Department of the Treasury      Agency Notes: Note 3  
 Status: Complete

**Tab: Other Notes Info.**

Section: B	Section Name: Reconciliation Schedule for Subsidy Cost Allowance Balance - Direct Loans	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Millions	Decimal: Zero	Line NB Attributes
1	Beginning balance of the subsidy cost allowance	21	22	22	0			Dollars Debit
2	Interest rate differential cost							Dollars Debit
3	Default costs (net of operations)	1	1	1	0			Dollars Debit
4	Fees and other collections	0						Dollars Credit
5	Other subsidy costs							Dollars Debit
6	Total of the above subsidy expense components	3	1	1	0			Dollars N/A
7	Loan modifications							Dollars Debit
8	Fees received							Dollars Debit
9	Foreclosed property acquired							Dollars Debit
10	Loans written off							Dollars Credit
11	Subsidy allowance amortization	-1	-1	-1	0			Dollars Debit
12	Other							Dollars Debit
13	Ending balance of the subsidy cost allowance before reestimates	23	22	22	0			Dollars N/A
14	Interest rate reestimate							Dollars Debit
15	Technical/default reestimate		-1	-1	0			Dollars Debit
16	Total of the above reestimate components		-1	-1	0			Dollars N/A
17	Ending balance of the subsidy cost allowance	23	21	21	0			Dollars N/A

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

Note: 04A      Direct Loans      Fiscal Year: 2005      Period: Q4YTD  
Entity: 2000      Department of the Treasury      Agency Notes: Note 3  
Status: Complete

Tab: Other Notes Info.

Section: C      Section Name: Subsidy Rates for Direct Loans

Line No	Line Description	CY Interest Differential	CY Defaults	CY Fees and Other Collections	CY Other	CY Total	CY Loan Modification	Line Attributes	NB
1	subsidiary rates for direct loans	21.0000	17.0000	.0000	.0000	38.0000		Percent	N/A
2								Percent	N/A
3								Percent	N/A
4								Percent	N/A
5								Percent	N/A
6								Percent	N/A
7								Percent	N/A
8								Percent	N/A
9								Percent	N/A
10								Percent	N/A
11								Percent	N/A
12								Percent	N/A
13								Percent	N/A
14								Percent	N/A
15								Percent	N/A
16								Percent	N/A
17								Percent	N/A
18								Percent	N/A
19								Percent	N/A
20								Percent	N/A
21								Percent	N/A
22								Percent	N/A
23								Percent	N/A
24								Percent	N/A
25								Percent	N/A
26								Percent	N/A
27								Percent	N/A
28								Percent	N/A
29								Percent	N/A
30								Percent	N/A
31								Percent	N/A
32								Percent	N/A
33								Percent	N/A
34								Percent	N/A

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

Note: 04A      Direct Loans      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: Note 3  
 Status: Complete

Tab: Other Notes Info.

Section: C	Section Name: Subsidy Rates for Direct Loans				PY Total	PY Loan Modification	Line Attributes	NB
Line No	Line Description	PY Interest differential	PY Defaults	PY Fees and other collections	PY Other	Percent	N/A	
35	All other programs						N/A	
1	subsidary rates for direct loans	15.0000	18.0000			33.0000	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							N/A	
17							N/A	
18							N/A	
19							N/A	
20							N/A	
21							N/A	
22							N/A	
23							N/A	
24							N/A	
25							N/A	
26							N/A	
27							N/A	
28							N/A	
29							N/A	
30							N/A	
31							N/A	
32							N/A	

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

**Note:** 04A      **Direct Loans**      **Fiscal Year:** 2005      **Period:** Q4YTD  
**Entity:** 2000      **Department of the Treasury**  
**Status:** Complete      **Agency Notes:** Note 3

**Tab:** Other Notes Info.

**Section:** C      **Section Name:** Subsidy Rates for Direct Loans

	Percent	N/A
33	Percent	N/A
34	Percent	N/A
35	Percent	N/A

35 All other programs

**Section:** D      **Section Name:** Foreclosed assets- Number of units (SFFAS No. 3, par. 91)      **No Data Flag:** YES

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Number of properties in the foreclosure process					Units	N/A
2	Number of properties held					Units	N/A
3	Average holding period for properties held					Units	N/A

**Section:** E      **Section Name:** Foreclosed Assets- Balances (SFFAS No. 3, par. 91)      **No Data Flag:** YES      **Rounding Method:** User-Defined      **Decimal:** User-Defined

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Balances for property held Pre 1992					Dollars	Debit
2	Balances for property held Post 1991					Dollars	Debit

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

Note: 04A		Direct Loans	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000		Department of the Treasury	Agency Notes: Note 3	
Status: Complete				
Tab: Text Data				
Line No	Question	Answer		
1	Modifications: Enter the program name and basis for recognizing a gain or loss.	None Reported		
2	Modifications: Enter the program name and nature of modifications.	None		
3	Foreclosed assets: describe the restrictions on the use/disposal of foreclosed property.	None		
4	Foreclosed assets: describe the valuation basis for foreclosed property.	None		
5	Foreclosed assets: disclose any changes from the prior-year's accounting method.	None		
6	Provide analysis that explains the underlying causes for significant fluctuations in subsidy rates (SFFAS No. 18, par. 11).	Subsidy rates have remained fairly constant		
7	Provide explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies, and assumptions for significant and measurable effect on subsidy rates, subsidy expenses, and su	None		
8	Provide the changes in borrowers' eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms of loans, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).	None		
9	Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).	None		
10	Provide any other relevant information pertaining to this note	\$337M Face and \$140M Interest Receivable at 9/30/05 related to foreign loans held by Treasury International Programs (\$600M and \$210M at 9/30/04). No new loans are being issued. This balance will continue to decline.		

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

Note: 04B Loan Guarantees Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: 15  
 Status: Complete

**Tab: Line Item Notes**

Closing Package Line Description		Acct	2004 - Q4YTD		2005 - Q4YTD		2004 - Q4YTD		2005 - Q4YTD		Rounding Method:	Millions
Line No	Line Description	NB	Type	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	Line Item Changes	Decimal:	Zero
	Loan Guarantee Liabilities	C	L	724	724	555	0	724	0			
	Variance					0	0					
12	Air Transportation Stabilization Board			724	724	555	0	724	0			
13												
14												
15												
16												
17												
18	Other Loan Guarantees			724	724	555	0	724	0			
	Total			724	724	555	0	724	0			

**Tab: Other Notes Info.**

Section:	A	Section Name:	Other Related Information	Rounding Method:	Millions	Decimal:	Zero		
Line No	Line Description	CY Face Value of Loans Outstanding D	CY Amount Guaranteed by the Government D	CY Loans Disbursed D	CY Subsidy Expense D	PY Face Value of Loans Outstanding D	PY Amount Guaranteed by the Government D	Line Attributes	NB
1	Air Transportation Safety Board	879	779	0	0	1,255	1,222	Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5								Dollars	N/A
6								Dollars	N/A
7	All other loans guarantee liabilities							Dollars	N/A
8	Total	879	779	0	0	1,255	1,222	Dollars	N/A
Line No	Line Description	PY Loans Disbursed D	PY Subsidy Expense D					Line Attributes	NB
1	Air Transportation Safety Board	30	30					Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A

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

Note: 04B      Loan Guarantees      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: 15  
 Status: Complete

Tab: Other Notes Info.		Section Name: Other Related Information	Rounding Method: Millions	Decimai: Zero			
4				Dollars    N/A			
5				Dollars    N/A			
6				Dollars    N/A			
7	All other loans guarantee liabilities			Dollars    N/A			
8	Total	30		Dollars    N/A			
<b>Threshold</b>							
<b>Line Description</b>		<b>Question</b>		<b>Answer</b>			
Other Notes Info - Air Transportation Safety Board (CY Amount Guaranteed by the Government)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)		ATSB is a limited life program. No new guarantees are being issued. Liability is declining			
Other Notes Info - Air Transportation Safety Board (CY Face Value of Loans Outstanding)		Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)		ATSB is a limited life program. No new guarantees are being issued. Loan guarantees are declining			
<b>Section: B</b>		<b>Section Name: Reconciliation of Loan Guarantee Liability Balances</b>	<b>Rounding Method: Millions</b>	<b>Decimai: Zero</b>			
<b>Line No</b>	<b>Line Description</b>	<b>2005 - Q4YTD</b>	<b>2004 - Q4YTD</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Line Attributes</b>	<b>NB</b>
1	Beginning balance of the loan guarantee liability	724	353	353	0	Dollars	Credit
2	Interest supplement costs	0	0		0	Dollars	Debit
3	Default costs (net of recoveries)	124	0		0	Dollars	Debit
4	Fees and other collections	22	0		0	Dollars	Credit
5	Other subsidy costs		2	-2	4	Dollars	Debit
6	Total of the above	102	2	-2	4	Dollars	N/A
7	subsidy expense components	0	-39	-39	0	Dollars	Credit
8	Loan guarantee modifications	69	68	68	0	Dollars	Credit
9	Fees received interest	0	0		0	Dollars	Debit
10	supplements paid Foreclosed		0		0	Dollars	Debit

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

<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2005	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 15	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> B	<b>Section Name:</b> Reconciliation of Loan Guarantee Liability Balances	<b>Rounding Method:</b> Millions	<b>Decimal:</b> Zero
property and loans acquired			
11 Claim payments to lenders	0	0	Dollars Debit
12 Interest accumulation on the liability balance	-7	-14	Dollars Debit
13 Other Loan Guarantees	-698	-370	Dollars Credit
14 Ending balance of the loan guarantee before reestimates	0	0	Dollars N/A
15 Interest rate reestimate	-143	-330	Dollars Credit
16 Technical/default reestimate	143	330	Dollars Credit
17 Total of the above reestimate components	-555	-684	Dollars N/A
18 Ending balance of loan guarantee liability			Dollars N/A

<b>Threshold Line Description</b>	<b>Question</b>	<b>Answer</b>
Other Notes Info - Beginning balance of the loan guarantee liability (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	Beginning balance is consistent with Department Note 15
Other Notes Info - Fees and other collections (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	ATSB had one loan default in FY 2005
Other Notes Info - Default costs (net of recoveries) (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	ATSB had one default in FY 2005
Other Notes Info - Total of the above subsidy expense components (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	ATSB had one loan default in FY 2005
Other Notes Info - Total of the above reestimate components (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	ATSB had one loan default in FY 2005.



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

**Note:** 04B      **Loan Guarantees**      **Fiscal Year:** 2005      **Period:** Q4YTD  
**Entity:** 2000      **Department of the Treasury**  
**Status:** Complete      **Agency Notes:** 15

**Tab:** Other Notes Info.

Section: C	Section Name: Subsidy Rates for Loan Guarantees	No Data Flag: YES													
Line No	Line Description	CY Interest Supplements	CY Defaults	CY Fees and Other Collections	CY Other	CY Total	PY Interest Supplements	Line Attributes	NB						
1								Percent	N/A						
2								Percent	N/A						
3								Percent	N/A						
4								Percent	N/A						
5								Percent	N/A						
6								Percent	N/A						
7								Percent	N/A						
8								Percent	N/A						
9								Percent	N/A						
10								Percent	N/A						
11								Percent	N/A						
12								Percent	N/A						
13								Percent	N/A						
14								Percent	N/A						
15								Percent	N/A						
16								Percent	N/A						
17								Percent	N/A						
18								Percent	N/A						
19								Percent	N/A						
20								Percent	N/A						
21								Percent	N/A						
22								Percent	N/A						
23								Percent	N/A						
24								Percent	N/A						
25								Percent	N/A						
26								Percent	N/A						
27								Percent	N/A						
28								Percent	N/A						
29								Percent	N/A						
30								Percent	N/A						
31								Percent	N/A						
32								Percent	N/A						
33								Percent	N/A						
34								Percent	N/A						
35	All other programs												Percent	N/A	

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

Note: 04B      Loan Guarantees      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: 15  
 Status: Complete

Tab: Other Notes Info.

Section: C      Section Name: Subsidy Rates for Loan Guarantees      No Data Flag: YES

Line No	Line Description	PY Defaults	PY Fees and Other Collections	PY Other	PY Total	Line Attributes	NB
1						Percent	N/A
2						Percent	N/A
3						Percent	N/A
4						Percent	N/A
5						Percent	N/A
6						Percent	N/A
7						Percent	N/A
8						Percent	N/A
9						Percent	N/A
10						Percent	N/A
11						Percent	N/A
12						Percent	N/A
13						Percent	N/A
14						Percent	N/A
15						Percent	N/A
16						Percent	N/A
17						Percent	N/A
18						Percent	N/A
19						Percent	N/A
20						Percent	N/A
21						Percent	N/A
22						Percent	N/A
23						Percent	N/A
24						Percent	N/A
25						Percent	N/A
26						Percent	N/A
27						Percent	N/A
28						Percent	N/A
29						Percent	N/A
30						Percent	N/A
31						Percent	N/A
32						Percent	N/A
33						Percent	N/A
34						Percent	N/A

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

<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2005	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 15	
<b>Status:</b> Complete			

**Tab: Other Notes Info.**

<b>Section:</b> C	<b>Section Name:</b> Subsidy Rates for Loan Guarantees	<b>No Data Flag:</b> YES	<b>Percent</b> N/A
35 All other programs			

<b>Section:</b> D	<b>Section Name:</b> Foreclosed Assets - Units	<b>No Data Flag:</b> YES	
-------------------	--	--------------------------	--

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(1) Number of properties in the foreclosure process					Units	N/A
2	(1) Number of properties held					Units	N/A
3	(1) Average holding period for properties held					Units	N/A

<b>Section:</b> E	<b>Section Name:</b> Foreclosed Assets - Balances	<b>No Data Flag:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined
-------------------	---	--------------------------	--------------------------------------	------------------------------

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	(1) Balances for property held Pre 1992					Dollars	Debit
2	(1) Balances for property held Post 1991					Dollars	Debit

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

<b>Note:</b> 04B	Loan Guarantees	<b>Fiscal Year:</b> 2005	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 15	
<b>Status:</b> Complete			

**Tab: Text Data**

<b>Line No</b>	<b>Question</b>	<b>Answer</b>
1	Provide an analysis that explains the underlying causes for the significant fluctuations in subsidy rates	The Department only has one loan guarantee program - the Air Transportation Stabilization Board. One air carrier experienced a substantial change in subsidy rate. The change arose as a result of the planned FY 2006 loan sales for two air carriers. At the end of FY 05, OMB made the decision to include the imminent sales in the FY 2005 subsidy reestimate. Since one carrier was in default and the other had a poor credit rating, this not only removed the prospect of a large payout by the government in FY 2005, but also removed all future government liabilities as well. In addition, another carrier's guaranteed loan was refinanced in FY 2005 and it exited the program. The elimination of these anticipated outflows from the financing account resulted in a comparatively large change in the subsidy rate for that carrier. Finally, one air carrier defaulted in FY 2005, causing the financing account to make a default payment and purchase the loan, in effect eliminating the loan guarantee subsidy. The dollar effects of the FY 2006 sale transactions were captured in an FY 2005 modification, rather than a reestimate. All other changes were captured in re-estimate due to changes in economic conditions. ATSB utilizes a professional service to provide credit and risk analysis for each carrier. These analysis take into effect industry conditions and factors that affect the subsidies. No other considerations had a significant impact on subsidy rates. Except for three airlines that were either sold or refinanced, resulting in an elimination of the federal guarantee, no remaining airline has experienced any changes in their terms.
2	Provide an explanation of events and changes in economic conditions, other risk factors, legislation, credit policies, and subsidy estimation methodologies and assumptions for significant and measurable effect on subsidy rates, subsidy expenses and s	None
3	Provide the changes in borrowers eligibility, the levels of fees or interest rate charges to borrowers, the maturity terms, and the percentage of a private loan that is guaranteed (SFFAS No. 18, par. 11).	None
4	Provide a disclosure that includes events and changes at the reporting date that have occurred and are more likely than not to have a significant impact for changes whose effects are not measurable at the reporting date (SFFAS No. 18, par. 11).	None
5	Provide any other relevant information pertaining to this note.	None

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

**Note:** 05 Inventories and Related Property **Fiscal Year:** 2005 **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** Note 11  
**Status:** Complete

**Tab: Line Item Notes**

Line No	Line Description	Acct NB Type	2005 - Q4YTD		2004 - Q4YTD		Rounding Method: Millions	
			468	0	468	0	Decimals: Zero	Decimals: Zero
<b>Closing Package Line Description</b>								
	Inventories and Related Property	D A	468	0	468	0	459	0
<b>Variance</b>								
					0		0	
<b>Line Item Changes</b>								
1	Inventory - balance beginning of year		468	453			453	
2	Prior-period adjustments (not restated)		0	0			0	
3	Capitalized acquisitions from the public		978	976			976	
4	Capitalized acquisitions from Government agencies							
5	Inventory sold or used		-963	-961			-961	
6	Total allowance for inventories and related property		-15	-9			-9	
	<b>Total</b>		<b>468</b>	<b>459</b>			<b>459</b>	

**Tab: Other Notes Info.**

Line No	Line Description	Section: A	Inventory Balances by Category		Rounding Method: Millions	Decimal: Zero
			2005 - Q4YTD	2004 - Q4YTD		
<b>Line Item Changes</b>						
			468	459		
<b>Line Item Changes</b>						
<b>Line Attributes</b>						
1	Inventory purchased for sale					
2	Inventory held in reserve for future sale to the public					
3	Inventory and operating material and supplies held for repair					
4	Inventory - excess, obsolete, and unserviceable					
5	Operating materials and		16	14		
				14		

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

Note: 05 Inventories and Related Property      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000 Department of the Treasury      Agency Notes: Note 11

Status: Complete

Tab: Other Notes Info.

Section: A	Section Name: Inventory Balances by Category	Rounding Method: Millions	Decimal: Zero
6	supplies held for use Operating materials and supplies held in reserve for future use	21	Dollars Debit
7	Operating materials and supplies excess, obsolete, and unserviceable		Dollars Debit
8	Stockpile materials held for sale		Dollars Debit
9	Stockpile materials held for sale	46	Dollars Debit
10	Forfeited property	387	Dollars Debit
11	Other related property		Dollars Credit
12	Total allowance for inventories and related property	9	Dollars Credit
13	Total inventories and related property, net	459	Dollars N/A

**Threshold**

**Line Description**  
 Other Notes Info - Operating materials and supplies held for use  
 (2005 - Q4YTD)

**Question**  
 Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (UNAUDITED)

**Answer**  
 This is not a significant variance for the Department of the Treasury.

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

Note: 05 Inventories and Related Property      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000 Department of the Treasury      Agency Notes: Note 11

Status: Complete

**Tab: Other Notes Info.**

Section: B	Section Name: Intragovernmental Capitalized Acquisitions	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero			
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	General Services Administration					Dollars	Debit
2	Department of Defense					Dollars	Debit
3	Department of Interior					Dollars	Debit
4	Department of Justice					Dollars	Debit
5	National Aeronautics and Space Administration					Dollars	Debit
6	All other departments					Dollars	Debit
7	Total Capitalized Assets from Federal Agencies					Dollars	Debit

Section: C	Section Name: Inventory Pricing and Valuation Information	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero			
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Difference between stockpile material carrying amount and its estimated selling price					Dollars	Debit
2	Difference between excess, obsolete, or unserviceable material carrying amount and its estimated selling price					Dollars	Debit
3	Amount of inventory revalued					Dollars	Debit

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

Note: 05 Inventories and Related Property Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: Note 11  
 Status: Complete

Tab: Other Notes Info.

Section: C Section Name: Inventory Pricing and Valuation Information No Data Flag: YES Rounding Method: Millions Decimal: Zero  
 by holding gains and losses

Section: D Section Name: Change in Dollar Value by Types of Seized Property Rounding Method: Millions Decimal: Zero

Line No	Line Description	CY Balance at the beginning of the year D	CY Seized during the year D	CY Disposed of during the year C	CY Balance at end of the year D	PY Balance at end of the year D	Line Attributes
1	Change In Dollar Value Seized Property	867	699	708	858	857	Dollars
2							Dollars
3							Dollars
4							Dollars
5	All other types						Dollars
Line No	Line Description	PY Disposed of during the year C	PY Balance at end of the year D				Line Attributes
1	Change In Dollar Value Seized Property	666	867				Dollars
2							Dollars
3							Dollars
4							Dollars
5	All other types						Dollars



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

Fiscal Year: 2005      Period: Q4YTD  
 Agency Notes: Note 11

Note: 05      Inventories and Related Property  
 Entity: 2000      Department of the Treasury

Status: Complete

Tab: Other Notes Info.

Section: E      Section Name: Analysis of change in units by type related to seized property

Line No	Line Description	CY Balance at the beginning of the year	CY Seized during the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Disposed of during the year	PY Balance at the end of the year	Line Attributes	NB
1	Change in Units Seized Property	24,677.0000	56,326.0000	-59,647.0000	21,356.0000	12,235.0000	54,917.0000	54,917.0000	Units	N/A
2									Units	N/A
3									Units	N/A
4									Units	N/A
5	All other types								Units	N/A
	<b>Line Description</b>	<b>PY Disposed of during the year</b>	<b>PY Balance at the end of the year</b>						<b>Line Attributes</b>	<b>NE</b>
1	Change in Units Seized Property	-42,475.0000	24,677.0000						Units	N/A
2									Units	N/A
3									Units	N/A
4									Units	N/A
5	All other types								Units	N/A

Section: F      Section Name: Change in Dollar Value by Type of Forfeited Property      Rounding Method: Millions      Decimat: Zero

Line No	Line Description	CY Balance at the beginning of the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Disposed of during the year	PY Balance at the end of the year	Line Attributes	NB
1	change in Dollar Value Forfeited Property	46	298	284	35	74	74	Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5	All other types							Dollars	N/A
	<b>Line Description</b>	<b>PY Disposed of during the year</b>	<b>PY Balance at the end of the year</b>					<b>Line Attributes</b>	<b>NE</b>
1	change in Dollar Value Forfeited Property	63	46					Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A

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

**Note:** 05 Inventories and Related Property Fiscal Year: 2005 Period: Q4YTD  
**Entity:** 2000 Department of the Treasury Agency Notes: Note 11  
**Status:** Complete

**Tab: Other Notes Info.**  
**Section:** F Section Name: Change in Dollar Value by Type of Forfeited Property Rounding Method: Millions Decimal: Zero  
 5 All other types Dollars N/A

Section: G		Section Name: Analysis of change in units related to forfeited properties						
Line No	Line Description	CY Balance at the beginning of the year	CY Disposed of during the year	CY Balance at the end of the year	PY Balance at the beginning of the year	PY Additions during the year	Line Attributes	NB
1	change in units related to forfeited property	14,169.0000	-44,357.0000	10,386.0000	5,773.0000	30,423.0000	Units	N/A
2							Units	N/A
3							Units	N/A
4							Units	N/A
5	All other types						Units	N/A
Line Description							Line Attributes	NE
No							Units	N//
1	change in units related to forfeited property	-22,027.0000		14,169.0000			Units	N//
2							Units	N//
3							Units	N//
4							Units	N//
5	All other types						Units	N//

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

Note: 05 Inventories and Related Property  
 Entity: 2000 Department of the Treasury  
 Status: Complete  
 Fiscal Year: 2005 Period: Q4YTD  
 Agency Notes: Note 11

Tab: Other Notes Info.

Section: H Section Name: Analysis of dollar value change related to goods held under price support & stabilization programs  
 No Data Flag: YES Rounding Method: User-Defined Decimal: User-Defined

Line No	Line Description	CY Balance at the beginning of the year D	CY Disposed of during the year D	CY Balance at the end of the year C	PY Disposed of during the year D	PY Balance at the end of the year C	PY Additions during the year D	Line Attributes	NB
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5	All other types							Dollars	N/A
Line No	Line Description	PY Disposed of during the year C	PY Balance at the end of the year C					Line Attributes	NE
1								Dollars	N/A
2								Dollars	N/A
3								Dollars	N/A
4								Dollars	N/A
5	All other types							Dollars	N/A

Section: I Section Name: Analysis of change in units as it relates to goods held under price support and stabilization programs  
 No Data Flag: YES

Line No	Line Description	CY Balance at the beginning of the year	CY Disposed of during the year	CY Balance at the end of the year	PY Disposed of during the year	PY Balance at the end of the year	PY Additions during the year	Line Attributes	NB
1								Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
5	All other types							Units	N/A
Line No	Line Description	PY Disposed of during the year	PY Balance at the end of the year					Line Attributes	NE
1								Units	N/A
2								Units	N/A
3								Units	N/A
4								Units	N/A
5	All other types							Units	N/A

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

**Note:** 05 Inventories and Related Property **Fiscal Year:** 2005 **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** Note 11  
**Status:** Complete

**Tab: Other Notes Info.**

Section: J	Section Name: Other Information related to goods held under price support and stabilization programs	No Data Flag: YES	Rounding Method: User-Defined	Declimal: User-Defined		
<b>Line No</b>	<b>Line Description</b>	<b>2005 - Q4YTD</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Line Attributes</b>	<b>NE</b>
1	Estimate to be donated or transferred during the coming period				Dollars	Det
2	Goods received as a result of surrender of collateral related to nonrecourse loans outstanding				Dollars	Det
3	Dollar value of purchase commitments				Dollars	Det
4	Contingent loss if it is at least reasonably possible				Dollars	Det

Section: K	Section Name: Units information as it relates to goods held under price support and stabilization programs (SFAAS No. 3, par 109)	No Data Flag: YES				
<b>Line No</b>	<b>Line Description</b>	<b>2005 - Q4YTD</b>	<b>Previously Rptd</b>	<b>Line Item Changes</b>	<b>Line Attributes</b>	<b>NE</b>
1	Volume of purchase agreement commitments				Units	N//

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

Note: 05 Inventories and Related Property      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000 Department of the Treasury      Agency Notes: Note 11  
 Status: Complete

**Tab: Other Notes Info.**

Section: L      Section Name: Additional information related to forfeited property by type (SFFAS No. 3, par 78)      Rounding Method: Millions      Decimal: Zero

Line No	Line Description	2005 - Q4YTD	17	2004 - Q4YTD	108	Previously Rptd	Line Item Changes	Line NB Attributes
1	Estimate of value to be distributed to other Federal agencies or State and local governments		17		108		108	Dollars Debi

**Tab: Text Data**

Line No	Question	Answer
1	Method used to calculate allowance for each category of inventory	All inventory that is not sale has an allowance of 100% of the original value (US Mint). Note that the Department had nominal allowances on all inventory (FY 05 \$15M, FY 04 \$9M)
2	Restriction on inventory for each category of inventory	None known
3	Changes from the prior year's accounting method, if any, for each category of inventory	None
4	Basis for valuation for each category of inventory	All inventories held by the US Mint are valued using a weighted average. All inventories held by the Bureau of Engraving and Printing are valued at standard cost, except for finished goods in inventories, which are valued at weighted average unit cost. Both methods approximate actual cost. Cost elements included in work-in-process and finished goods inventories are direct materials, direct labor, manufacturing overhead and manufacturing support.
5	Decision criteria for categorizing inventory for each type of inventory	Inventory is categorized as Raw Material, Work-In-Process or Finished Goods. Raw Materials are virgin or precious metals, Work-In-Process is anything that has been worked on at all, and Finished Goods are goods available for sale.  Inventories consist of the following: Raw materials and supplies Work-in-process Finished goods - regular currency Finished goods - postage stamps and special products Finished goods - uncut currency
6	Any changes in criteria for categorizing inventory	None
7	What constitutes a seizure related to seized property	A seizure normally constitutes taking into custody the property, real or personal, of a person or entity against whom the judgment of a competent court has passed or the consequence of a violation of public law has occurred. Property may be simultaneously seized for more than one purpose, i.e. seized as evidence of criminal activity and seized for tax enforcement.

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

Note: 05 Inventories and Related Property  
 Entity: 2000 Department of the Treasury  
 Status: Complete  
 Fiscal Year: 2005 Period: Q4YTD  
 Agency Notes: Note 11

Tab: Text Data

Line No	Question	Answer
8	Provide a general description of seized property	Seized property includes monetary instruments, real property, tangible and personal property of others (Currency, other monetary instruments, real property, general property, vessels, aircraft, vehicles and prohibited property). The methods of disposal for seized property are recognized through redemption, release, abandonment, or acquired for the United States. Before sale or abandonment can occur, seized property must convert to a forfeited status by legal proceedings. The exception to this falls under IRS code 6331 where levy and sale of taxpayer property can occur without regard to the forfeiture process.
9	Provide method of disposal related to seized property	Valuation of property seized under Internal Revenue Code will be based on market value less any liens or claims from a third party. A valuation allowance would be established for liens or claims from a third party. For tax receivables, the valuation is limited to the amount due to the federal government.
10	Provide information about any liens or other claims against property related to seized property	Disposition of forfeited property is achieved through sale, transfer, remissions, destructions, or it is held for internal use. This applies to all categories of forfeited property. If property is sold, there are no restrictions on the property except as noted and integral to the sale; if the property is destroyed, there are no restrictions; and if the property is transferred, it is subject to the Government policy which authorizes the transfer. This applies to all categories of property.
11	Discuss method of disposition as it relates to forfeited property	Forfeited property that cannot be sold or distributed due to legal restrictions, i.e., guns, drugs are destroyed and have no financial value.
12	Discuss restrictions on use or distribution of forfeited property	
13	Discuss the basis for valuing commodities including method and cost flow assumptions as it relates to goods held under price support and stabilization programs	N/A
14	Discuss changes from the prior year's accounting method, if any, as it relates to goods held under price support and stabilization programs	N/A
15	Discuss restrictions on the use, disposal, or sale as it relates to goods held under price support and stabilization programs	N/A
16	Provide any other relevant information.	N/A

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

Note: 06 Property, Plant, and Equipment Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: Note 12  
 Status: Complete

Closing Package Line Description											
Property, Plant and Equipment											
Line No	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP&E	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	PY PP&E	PY Accum. Depr.	PY Net PP&E	
		Variance		Rounding Method: Millions		Rounding Method: Millions		Rounding Method: Millions		Rounding Method: Millions	
		D A		Decimal: Zero		Decimal: Zero		Decimal: Zero		Decimal: Zero	
1	PP&E - balance beginning of year	5,280	2,535	2,745	2,745	2,745	4,682	2,079	2,603		
2	Prior-period adjustments (not restated)	3		3			-2		-2		
3	Capitalized acquisitions from the public	360		360			623		623		
4	Capitalized acquisitions from Government agencies	41	3	38			47	3	44		
5	Deletions from the Balance Sheet	-278	-134	-144			-55	-73	18		
6	Revaluations	-6	-2	-4			-15		-15		
7	Stewardship reclassifications										
8	Depreciation/amortization		600	-600				526	-526		
Total		5,400	3,002	2,398	2,398	2,745	5,280	2,535	2,745		

Section: A Section Name: Gross cost for PP&E									
Rounding Method: Millions									
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Rounding Method: Millions		Rounding Method: Millions	
		D A		D A		D A		D A	
1	Buildings, structures, and facilities (including improvement to land)	583	567	567	567				
2	Furniture, fixtures, and equipment	2,602	2,480	2,480	2,480				
3	Construction in progress	172	158	158	158				
4	Land	11	10	10	10				
5	Automated data	901	354	354	354				

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

Note: 06 Property, Plant, and Equipment Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: Note 12  
 Status: Complete

Tab: Other Notes Info. Rounding Method: Millions Decimal: Zero

Section: A	Section Name: Gross cost for PP&E	Rounding Method: Millions	Decimal: Zero
processing software			
6 Assets under capital lease	86	129	Debit Dollars
7 Leasehold improvements	461	417	Debit Dollars
8 Other property, plant and equipment	584	1,165	Debit Dollars
9 Total property, plant and equipment	5,400		N/A Dollars

Threshold	Question	Answer
Other Notes Info - Automated data processing software (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (UNAUDITED)	IRS deployed \$508M in internal use software. See IRS standalone report Note 6.
Other Notes Info - Assets under capital lease (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (UNAUDITED)	Reduction in capital leases at IRS. See IRS standalone report Notes 6 & 8.
Other Notes Info - Other property, plant and equipment (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (UNAUDITED)	Moved IRS wip internal use software as deployed from Other to internal use software.

Section: B	Section Name: Accumulated Depreciation/Amortization	Rounding Method: Millions	Decimal: Zero				
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
						Dollars	Credit
1	Buildings, structures, and facilities	216	219		219		
2	Furniture, fixtures, and equipment	1,796	1,601		1,601		
3	Automated data processing software	285	142		142		
4	Assets under capital lease	48			51		
5	Leasehold improvements	245	184		184		



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

Note: 06 Property, Plant, and Equipment      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000 Department of the Treasury      Agency Notes: Note 12  
 Status: Complete

Tab: Other Notes Info.

Section: B	Section Name: Accumulated Depreciation/Amortization	Rounding Method: Millions	Decimal: Zero
6 Other property, plant, and equipment	412	338	Dollars Credit
7 Total accumulated depreciation/amortization	-3,002	-2,535	Dollars N/A

Section: C	Section Name: Intragovernmental Capitalized acquisition amounts	Rounding Method: Millions	Decimal: Zero				
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	General Services Administration	35	43		43	Dollars	Debit
2	Department of Defense					Dollars	Debit
3	Department of the Interior					Dollars	Debit
4	Department of Justice					Dollars	Debit
5	National Aeronautics and Space Administration					Dollars	Debit
6	All other departments	3	1		1	Dollars	Debit
7	Total capitalized assets from Federal agencies	38	44			Dollars	N/A

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

Note: 06 Property, Plant, and Equipment Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: Note 12  
 Status: Complete

**Tab: Other Notes Info.**

Section: D Section Name: Estimated useful life

Line No	Line Description	CY Low Estimate	CY High Estimate	PY Low Estimate	PY High Estimate	Line Attributes	NB
						Units	N/A
1	Building, structures, and facilities (including improvement to land)	3.0000	50.0000	3.0000	50.0000		N/A
2	Furniture, fixtures, and equipment	2.0000	20.0000	2.0000	20.0000	Units	N/A
3	Construction in progress					Units	N/A
4	Land					Units	N/A
5	Automated data processing software	2.0000	10.0000	2.0000	10.0000	Units	N/A
6	Assets under capital lease	2.0000	25.0000	2.0000	25.0000	Units	N/A
7	Leasehold improvements	2.0000	25.0000	2.0000	25.0000	Units	N/A
8	Other property, plant, and equipment	2.0000	30.0000	2.0000	30.0000	Units	N/A

Section: E Section Name: Capitalization threshold for PP&E (SFFAS No. 6, par. 45)

Rounding Method: Whole-Dollars Decimat: Zero

Line No	Line Description	CY Low	CY High	PY Low	PY High	Line Attributes	NB
						Dollars	Debit
1	Building, structures, and facilities (including improvement to land)	25,000	50,000	25,000	50,000		Debit
2	Furniture, fixtures, and equipment	25,000	50,000	25,000	50,000	Dollars	Debit
3	Construction in progress	25,000	50,000	25,000	50,000	Dollars	Debit
4	Land	25,000	50,000	25,000	50,000	Dollars	Debit
5	Automated data processing	25,000	50,000	25,000	50,000	Dollars	Debit

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

Note: 06 Property, Plant, and Equipment Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: Note 12  
 Status: Complete

**Tab: Other Notes Info.**

Section: E	Section Name: Capitalization threshold for PP&E (SFFAS No. 6, par. 45)	Rounding Method: Whole-Dollars	Decimal: Zero
software			
6 Assets under capital lease	25,000	50,000	Dollars Debit
7 Leasehold improvements	25,000	50,000	Dollars Debit
8 Other property, plant, and equipment	25,000	50,000	Dollars Debit

**Tab: Text Data**

Line No	Question	Answer
1	Enter the method of amortization and depreciation for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).	The Department uses straight line depreciation on all PP&E with varying service lives. Buildings, structures and facilities 3-50 years Furniture, fixtures and equipment 2-20 years Construction in progress n/a ADP software 2-10 years Assets under capital lease 2-25 years Leasehold improvements 2-25 years Other PP&E (ADP equipment, etc.) 2-30 years
2	Explain any changes from the prior-year's capitalization threshold, if any, for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).	NONE
3	Disclose any restrictions on the use or convertibility of general property, plant, and equipment, if any, for each category/class of property, plant, and equipment (SFFAS No. 6, par 45).	No known restrictions
4	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 16, par 9).	ONE- The Main Treasury Building and Annex
5	Provide any other relevant information pertaining to this note.	NONE

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

Note: 07      Securities and Investments      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: Note 7  
 Status: Complete

Tab: Line Item Notes

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	Line Item Changes
2	Other securities and investments	9,404	10,870	9,404	10,870	10,870
	Total	9,404	10,870	9,404	10,870	10,870

Threshold

Line Description

Line Item Notes - Other securities and investments (2005 - Q4YTD)

Question

Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (UNAUDITED)

Answer

Decline in investments held by the Exchange Stabilization Fund.

Tab: Text Data

Line No	Question	Answer
1	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "other securities and investments" on the "Line Item Notes" tab.	See Department Note 7 - The balance is mostly comprised of investments held by the Exchange Stabilization Fund.
2	Provide any other relevant information pertaining to this note.	None

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

Note: 06      Other Assets      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: Note 9  
 Status: Complete

**Tab: Line Item Notes**

Closing Package Line Description		Acct	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	Line Item Changes
Line No	Line Description	NB Type							
1	Advances and prepayments	D	12	16	16	16	5,427	0	0
2	(I) Securities and investments	A					5,486		
3	Other Assets	Variance	5,474	5,411	5,998	5,998		-587	
	Total		5,486	5,427	16,776	16,776		-587	

**Threshold**

**Line Description**

Line Item Notes - Advances and prepayments (2005 - Q4YTD) Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)

**Question**

Advances are the aggregate of advances at every bureau. Most of this balance applies to IRS and it is not significant to the IRS or Department's balance sheet.

**Answer**

**Tab: Other Notes Info.**

**Tab: Text Data**

**Line No**

**Question**

1 Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other assets" on the tab labeled "Line Item Notes". See Department Note 9 - Investments in International Financial Institutions

2 Provide any other relevant information pertaining to this note. None

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

<b>Note:</b> 09      Accounts Payable <b>Entity:</b> 2000    Department of the Treasury <b>Status:</b> Complete	<b>Fiscal Year:</b> 2005 <b>Agency Notes:</b> No Separate Note - ref 18	<b>Period:</b> Q4YTD
---	--	----------------------

**Tab: Line Item Notes**

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Acct Type		Rounding Method: Millions	Decimal: Zero
						2005 - Q4YTD	2004 - Q4YTD		
	Closing Package Line Description								
	Accounts Payable								
		495	511	0	0				
		495	511	511	0				
	<b>Total</b>	<b>495</b>	<b>511</b>	<b>511</b>	<b>0</b>				

**Tab: Other Notes Info.**

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

**Note:** 10A Federal Debt Securities Held by the Public **Fiscal Year:** 2005 **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** Note 14  
**Status:** Complete

**Tab:** Line Item Notes

Line No	Line Description	2004 - Q4YTD		2005 - Q4YTD		2004 - Q4YTD		2005 - Q4YTD		Line Item Changes	Rounding Method: Millions	Decimal: Zero
		NB	Acct Type	C	L	C	L	C	L			
1	Marketable Securities - Treasury bills		910,323		961,449		961,449		961,449	0		
2	Marketable Securities - Treasury notes		2,328,212		2,273,980		2,273,980		2,273,980	0		
3	Marketable Securities - Treasury bonds		520,507		610,426		610,426		610,426	0		
4	Marketable Securities - Treasury inflation protected securities		307,011							0		
5	Non-marketable securities		535,186		461,490		461,490		461,490	0		
6	Unamortized premium on Treasury securities		6,973		4,043		4,043		4,043	0		
7	Unamortized discount on Treasury securities		-42,504		-38,821		-38,821		-38,821	0		
8	Accrued interest payable on debt issued by Treasury		34,960		32,735		32,735		32,735	0		
9	Securities at par											
10	Unamortized premium on securities											
11	Unamortized discount on securities											
12	Accrued interest payable on agency securities											
13												
14												
	<b>Total</b>		<b>4,600,668</b>		<b>4,305,302</b>		<b>4,305,302</b>		<b>4,305,302</b>	<b>0</b>		

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Marketable Securities - Treasury bonds (2005) Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and the prior fiscal year. (UNAUDITED)		See Department Note 14 - Marketable securities held by the Civil Service Retirement and Disability Trust Fund and the Federal Disability Trust Fund were called on February 15, 2005 and rolled over as investments in GAS Securities

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

Note: 10A Federal Debt Securities Held by the Public Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: Note 14  
 Status: Complete

Tab: Other Notes Info.

Section: A	Section Name: Federal Debt Held By the Public: Other Information		Rounding Method: Millions	Decimal: Zero			
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Debt subject to statutory limit	7,871,040	7,333,350	7,333,350	0	Dollars	Credit
2	Statutory debt limit	8,184,000	7,384,000	7,384,000	0	Dollars	Credit

Section: B	Section Name: Federal Debt Held By The Public: Average Interest Rate		Line Attributes	NB
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	
1	Marketable securities - Treasury bills	3.4000	1.6000	Percent N/A
2	Marketable securities - Treasury notes	3.7000	3.5000	Percent N/A
3	Marketable securities - Treasury bonds	7.9000	8.0000	Percent N/A
4	Marketable securities - Treasury inflation protected securities	2.4000	2.8000	Percent N/A
5	Non-marketable securities	4.9000	5.1000	Percent N/A
6				Percent N/A
7				Percent N/A



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

Note: 10B Treasury securities held by the Government trust, revolving, and special funds  
 Entity: 2000 Department of the Treasury  
 Status: Complete  
 Fiscal Year: 2005 Period: Q4YTD  
 Agency Notes: N/A Eliminated

Tab: Other Notes Info.

Section: A	Section Name: Investments in Federal Debt securities				Rounding Method: Millions	Decimal: Zero		
Line Line Description No	CY Par value of the investment D	CY Unamortized discounts C	CY Unamortized premium D	CY Net Investment	PY Par value of the investment D	PY Unamortized discount C	Line Attributes Dollars	NB
19 Department of Treasury, Exchange Stabilization Fund and funds	15,238	0	0	15,238	10,319	0	Dollars	N/A
21 All other programs and funds	5,123	18	162	5,267	4,906	17	Dollars	N/A
<b>Line Line Description No</b>	<b>PY Unamortized premium D</b>	<b>PY Net Investment</b>					<b>Line Attributes Dollars</b>	<b>NB</b>
19 Department of Treasury, Exchange Stabilization Fund and funds	0	10,319					Dollars	N/A
21 All other programs and funds	168	5,057					Dollars	N/A

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

Note: 11 Federal Employee and Veteran Benefits Payable Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: No Separate Note -ref 18  
 Status: Complete

**Tab: Line Item Notes**

Closing Package Line Description	NB	Type	2005 - Q4YTD		2004 - Q4YTD		Rounding Method: Millions	Decimal: Zero
			C	L	684	0		
Federal Employee and Veteran Benefits Payable			Variance		Previously Rptd		Line Item Changes	
1 Pension and accrued benefits	684				702			
2 Post-retirement health and accrued benefits								
3 Veteran's compensation and burial benefits								
4 Liability for other benefits								
<b>Total</b>	<b>684</b>				<b>702</b>			<b>0</b>

**Tab: Other Notes Info.**

Section: A	Section Name: Pension Liability-To be completed for the amount entered for pension in the "Line Item Notes" tab	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero	Line NB Attributes
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes
1	Pension and accrued benefits liability- beginning of period				Dollars Credit
2	Prior-period adjustments(not restated)				Dollars Credit
3	Adjusted beginning balance				Dollars N/A
4	Plan amendment liability				Dollars Credit
5	Assumption change liability				Dollars Credit
6	Normal costs				Dollars Credit
7	Interest on liability				Dollars Credit
8	Prior (or past) service cost				Dollars Credit

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

**Note:** 11 Federal Employee and Veteran Benefits Payable **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** No Separate Note -ref 18  
**Status:** Complete

**Tab: Other Notes Info.**

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

9 Actuarial (gains)/losses	Dollars	Credit
10 Total pension expense	Dollars	N/A
11 Benefits paid	Dollars	Debit
12 Pension and accrued benefits liability-end of period	Dollars	N/A

**Section: B** **Section Name:** Pension Liability Significant Assumptions **No Data Flag:** YES

<b>Line No</b>	<b>Line Description</b>	<b>2005 - Q4YTD</b>	<b>2004 - Q4YTD</b>	<b>Line Attributes</b>	<b>NB</b>
1	Rate of interest			Percent	N/A
2	Rate of inflation			Percent	N/A
3	Projected salary increases			Percent	N/A

**Section: C** **Section Name:** To be completed for the amount entered for Post Retirement Health Benefits: **No Data Flag:** YES **Rounding Method:** Millions **Decimal:** Zero

<b>Line No</b>	<b>Line Description</b>	<b>2005 - Q4YTD</b>	<b>2004 - Q4YTD</b>	<b>Line Attributes</b>	<b>NB</b>
1	Post-retirement health and accrued benefits liability-beginning of period			Dollars	Credit
2	Prior-period adjustments (not restated)			Dollars	Credit
3	Adjusted beginning balance			Dollars	N/A

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

**Note:** 11 Federal Employee and Veteran Benefits Payable **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** No Separate Note -ref 18  
**Status:** Complete

**Tab:** Other Notes Info. **Section Name:** To be completed for the amount entered for Post Retirement Health Benefits: **Decimal:** Zero

Section: C	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero
4 Plan amendment liability			Dollars Credit
5 Assumption change liability			Dollars Credit
6 Normal costs			Dollars Credit
7 Interest on liability			Dollars Credit
8 Change in medical inflation rate assumption (gains)/losses			Dollars Credit
9 Other actuarial (gains)/losses			Dollars Credit
10 Total post-retirement health benefits expense			Dollars Credit
11 Claims paid			Dollars N/A
12 Post-retirement health and accrued benefits liability - end of period			Dollars Debit Dollars N/A

**Section: D** **Section Name:** Post Retirement Health Significant Assumptions **No Data Flag:** YES

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Line Attributes	NB
1	Rate of interest			Percent	N/A
2	Rate of health care cost inflation			Percent	N/A

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

Note: 11      Federal Employee and Veteran Benefits Payable      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: No Separate Note -ref 18  
 Status: Complete

Tab: Other Notes Info.

Section: G	Section Name: Other Related Information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined			
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
						Dollars	Debit
1	Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund						
2	Total assets of pension and other retirement and benefit plans						
3	Market value of investments in market-based and marketable securities included in line 2						

Tab: Text Data

Line No	Question	Answer
1	Provide the following information as it relates to whole life insurance (SFFAS No. 5, par. 121): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	
2	Provide the following information as it relates to 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	
3	Provide additional disclosures required by SFFAS No. 5, par. 117 for whole life insurance programs.	
4	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe assumptions used (SFFAS 5, par. 67).	
5	Provide the long-term projection (25 years) of the significant assumptions used in determining the pension liability and the related expense.	
6	Provide the long-term projection (25 years) of the significant assumptions used in determining the post-retirement health benefits liability and the related expense.	
7	Provide any other relevant information pertaining to this note.	

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

**Note:** 12 Environmental and Disposal Liabilities **Fiscal Year:** 2005 **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** N/A  
**Status:** Complete

**Tab: Line Item Notes**

Line No	Line Description	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD
	Closing Package Line Description								
	Environmental and Disposal Liabilities								
	Acct NB Type								
	C L			0	0			0	0
	Variance			0	0				
	Previously Rptd								
	Line Item Changes								
1									
2									
3									
4									
5									
6	Other Environmental and Disposal Liabilities								
	Total								

**Tab: Other Notes Info.**

Section: A	Section Name:	Other Related Information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined	Line Attributes	NB
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Dollars	Debit
1	Amount of operating and capital expenditures used to remediate legacy waste						
2	Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment						
3	Estimated cleanup costs when general property, plant and						

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

Note: 12      Environmental and Disposal Liabilities      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes:    N/A  
 Status: Complete

**Tab: Other Notes Info.**

Section: A	Section Name: Other Related Information	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
4	equipment is placed into service Changes in total estimated cleanup costs due to changes in law and technology			Dollars    Debit
5	Portion of the change in estimated costs due to changes in law and technology that is related to prior periods			Dollars    Debit

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

Line No	Question	Answer
1	Describe the method for assigning estimated cleanup cost to operating periods	
2	Provide the formulation of estimates regarding possible changes to cleanup costs due to inflation, deflation, technology, or applicable laws and regulations	
3	List the applicable laws and regulations covering cleanup requirements	
4	Provide a description of type of environmental and disposal liabilities identified.	
5	Provide any other relevant information pertaining to this note.	

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

**Note:** 13      Benefits Due and Payable      Fiscal Year: 2005      Period: Q4YTD  
**Entity:** 2000      Department of the Treasury      Agency Notes: N/A  
**Status:** Complete

**Tab: Line Item Notes**

Closing Package Line Description	Acct Type	2004 - Q4YTD		2005 - Q4YTD		Rounding Method: Millions	Decimal: Zero
		2004 - Q4YTD	2005 - Q4YTD	2004 - Q4YTD	2005 - Q4YTD		
Benefits Due and Payable		0	0	0	0		
	Variance						

Line No	Line Description	2004 - Q4YTD	2005 - Q4YTD	Previously Rptd	Line Item Changes
9	Other Benefits Due and Payable				
10	(I)				
11	(I)				
12	(I)				
	Total				

**Tab: Other Notes Info.**



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

**Note:** 14 Insurance Programs - Insurance Programs Other Than Veterans Affairs **Fiscal Year:** 2005 **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** 18  
**Status:** Complete

**Tab: Line Item Notes**

Line No	Line Description	2005 - Q4YTD		2004 - Q4YTD		Rounding Method: Millions	Decimal: Zero
		2005 - Q4YTD	Previously Rptd	2004 - Q4YTD	Line Item Changes		
1	Closing Package Line Description						
2	Insurance Programs						
3							
4							
5							
6							
7	Other insurance programs	12	10	10	0		
	Total	12	10	10	0		

**Threshold**

**Line Description**

Line Item Notes - Other insurance programs (2005 - Q4YTD)

**Question**

Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)

**Answer**

The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency. The actuarial liability is reviewed every two years. The change in FY 2005 is the result of the review.

**Tab: Other Notes Info.**

**Tab: Text Data**

**Line No** **Question** **Answer**

1 Provide a description for the type of insurance programs identified in the "Line Item Notes" tab. The line represents an "Other Actuarial Liabilities" in SGL 2690N.

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

<b>Note:</b> 14	Insurance Programs - Insurance Programs Other Than Veterans Affairs	<b>Fiscal Year:</b> 2005	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 18	
<b>Status:</b> Complete			
<b>Tab: Text Data</b>			
<b>Line No</b>	<b>Question</b>	<b>Answer</b>	
2	Provide any other relevant information pertaining to this note.	None	

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

Note: 15      Other Liabilities      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: Note 5, 6, 16, 22  
 Status: Complete

Tab: Line Item Notes		Acct		2005 - Q4YTD		2004 - Q4YTD		2004 - Q4YTD		Rounding Method: Millions	
Line No	Line Description	NB	Type	2005 - Q4YTD		2004 - Q4YTD		2004 - Q4YTD		Decimals: Zero	
				C	L	Previously Rptd	Line Item Changes				
		Variance									
<b>Closing Package Line Description</b>											
Other Liabilities											
1	(I) Insurance programs	248		215		172		43			
2	Deferred revenue	830		793		297		496			
3	Accrued wages and benefits										
4	Gold certificates	10,924		10,924		10,924		0			
5	Other debt										
6	Exchange Stabilization Fund	9,302		9,397		9,397		0			
7	Deposited funds and undeposited collections	844		365		365		0			
8	(I) Contractual services										
10	(I) Advances from others										
11	Capital lease liability			54		54		0			
12	Accrued grant liability	26									
13	Federal aid highway grant accruals										
14	Nuclear waste fund										
15	D.C. pension liability	8,511		8,367		8,367		8,367			
16	Custodial liability	3		4				4			
17											
18											
19											
20	Other Liabilities	2,920		2,576		3,129		-553			
21	(I) D.C Pension Liability					8,367					
22	(I)										
23	(I)										
24	(I)										
<b>Total</b>		<b>33,608</b>		<b>32,695</b>		<b>32,705</b>		<b>8,357</b>			

**Threshold**

<b>Line Description</b>	<b>Question</b>	<b>Answer</b>
Line Item Notes - Deferred revenue (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	This is not a significant variance to the Department of Treasury.

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

**Note:** 15      **Other Liabilities**      **Fiscal Year:** 2005      **Period:** Q4YTD  
**Entity:** 2000      **Department of the Treasury**  
**Status:** Complete      **Agency Notes:** Note 5, 6, 16, 22

Threshold	Question	Answer
<b>Line Description</b> Line Item Notes - Deposited funds and undeposited collections (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	The change is related to fluctuations both positive and negative related to multiple Treasury bureaus. Most of the increase, \$380M, is related to IRS tax collections.
Line Item Notes - Capital lease liability (2005 - Q4YTD)	Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)	IRS liability for capital leases changed (expirations, etc). The Department does not have significant capital lease liabilities. We have been advised by our auditors that a capital lease disclosure is not required because the balances are immaterial.
Line Item Notes - Custodial liability (2005 - Q4YTD)	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 is not a significant variance for the Department of the Treasury.
Line Item Notes - Other Liabilities (2005 - Q4YTD)	Please enter a description for any amounts over \$50 million.	The line is based on SGL 2190 - Other liabilities which is a catch all account at multiple Treasury bureaus. Most of the Treasury balance \$1,952 & \$1,808 for respectively, 9/30/05 & 9/30/04, is comprised of IRS & TTB refunds payable.

**Tab: Other Notes Info.**

Tab: Text Data	Question	Answer
Line No 1	Provide a description and related amounts for balances that exceed \$2 billion on lines 17-19 and for the line items where amounts were entered.	None
Line No 2	Provide any other relevant information pertaining to this note.	None

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

Note: 16      Collections and Refunds of Federal Revenue      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: Note 1 & 22  
 Status: Complete

Tab: Other Notes Info.

Section: A		Section Name: Collections of Federal Revenue				Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	2005	2004	2003	Prior Years	2005 Federal Revenue Collections	Line Attributes	NB	
1	Individual income and tax withholdings	1,211,866	620,914	13,873	18,034	-1,864,687	Dollars	Credit	
2	Corporation income taxes	209,398	83,098	1,178	13,195	-306,869	Dollars	Credit	
3	Unemployment taxes	4,915	1,890	37	106	-6,948	Dollars	Credit	
4	Excise taxes	52,330	18,954	104	582	-71,970	Dollars	Credit	
5	Estate and gift taxes	77	16,816	1,278	7,634	-25,605	Dollars	Credit	
6	Railroad retirement taxes	3,464	1,071	1	3	-4,539	Dollars	Credit	
7	Federal Reserve earnings	14,208	5,089	0	0	-19,297	Dollars	Credit	
8	Fines, penalties, interest, and other revenue	3,192	360	0		-3,552	Dollars	Credit	
9	Custom duties	0	0	0		0	Dollars	Credit	
10	Subtotal	-1,499,450	-747,992	-16,471	-39,554	-2,303,467	Dollars	N/A	
11	Amounts collected for Non-Federal entities	454				454	Dollars	Debit	
12	Total	-1,498,996	-747,992	-16,471	-39,554	-2,303,013	Dollars	N/A	

Section: B		Section Name: PP Collections of Federal Revenue				Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	2004	2003	2002	Prior Years	2004 Federal Revenue Collections	Line Attributes	NB	
1	Individual income and tax withholdings	1,128,068	540,956	13,156	13,032	-1,695,212	Dollars	Credit	
2	Corporation income taxes	150,572	67,310	1,082	11,413	-230,377	Dollars	Credit	
3	Unemployment taxes	4,943	1,641	35	99	-6,718	Dollars	Credit	
4	Excise taxes	50,465	18,551	96	440	-69,552	Dollars	Credit	
5	Estate and gift taxes	85	16,891	1,088	7,516	-25,580	Dollars	Credit	

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

**Note:** 16 Collections and Refunds of Federal Revenue **Fiscal Year:** 2005 **Period:** Q4YTD  
**Entity:** 2000 Department of the Treasury **Agency Notes:** Note 1 & 2  
**Status:** Complete

**Tab: Other Notes Info.**

Section: B	Section Name: PP Collections of Federal Revenue	Rounding Method: Millions	Decimal: Zero
6	Railroad retirement taxes	2	-4,421
7	Federal Reserve earnings		-19,652
8	Fines, penalties, interest, and other revenue		-2,456
9	Customs duties		0
10	Subtotal	-32,502	-2,053,968
11	Amounts collected for non-Federal entities		612
12	Total	-32,502	-2,053,356

Section: C	Section Name: Federal Tax Refunds Disbursed	Rounding Method: Millions	Decimal: Zero
1	Individual income and tax withholdings	5,489	230,019
2	Corporation income taxes	21,458	35,095
3	Unemployment taxes	31	118
4	Excise taxes	283	995
5	Estate and gift taxes	253	883
6	Railroad retirement taxes	2	4
7	Federal Reserve earnings		
8	Fines, penalties, interest, and other revenue		
9	Customs Duties		
10	Total	27,516	267,114

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

**Note:** 16      **Collections and Refunds of Federal Revenue**      **Fiscal Year:** 2005      **Period:** Q4YTD  
**Entity:** 2000      **Department of the Treasury**      **Agency Notes:** Note 1 & 22  
**Status:** Complete

**Tab:** Other Notes Info.

Section: D	Section Name: PP Fed Tax Refunds Disbursed for the FY				Rounding Method: Millions	Decimal: Zero	
Line No	Line Description	2004	2003	2002	Prior Years	2004 Refunds Disbursed	Line NB Attributes
1	Individual income and tax withholdings	583	209,916	12,569	6,966	230,034	Debit
2	Corporation income taxes	1,448	8,931	6,646	29,540	46,565	Debit
3	Unemployment taxes	0	71	15	43	129	Debit
4	Excise taxes	265	359	62	184	870	Debit
5	Estate and gift taxes		228	310	245	783	Debit
6	Railroad retirement taxes		1	1	4	6	Debit
7	Federal Reserve earnings						Debit
8	Fines, penalties, interest, and other revenue	49				49	Debit
9	Customs duties	2,345	219,506	19,603	36,982	278,436	Debit
10	Total						N/A

Section: E	Section Name: Miscellaneous				No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes		Line NB Attributes
1	Portion due from identified non-compliance assessments						Debit
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 Detail Report**

Note: 16 Collections and Refunds of Federal Revenue Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: Note 1 & 22  
 Status: Complete

Tab: Other Notes Info.

Section: F	Section Name: Tax Gap	Rounding Method: Millions	Decimal: Zero
Line No	Line Description	CY Low end of range	CY High end of range
1	Tax gap estimate	312	353
		PY Low end of range	PY High end of range
		300	350

Line	Attributes	Line NB
No	Dollars	Debit
1	Tax gap estimate	350

Tab: Text Data

Line No	Question	Answer
1	Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.	The Department's Statement of Custodial Activity is presented on a modified accrual basis of accounting. Revenues are recognized as cash is collected. The Balance Sheet includes an estimated amount for taxes receivable and payable to the General Fund of the United States government (ref: Department Note 1, M)
2	Provide any other relevant information pertaining to this note.	Ref: IRS Standalone audited financial statements.



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

Note: 17      Prior-Period Adjustments      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes:    N/A  
 Status: Complete

Tab: Other Notes Info.

Section: A	Section Name: Prior Period Adjustments	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
Line No	Line Description			Line Attributes NB Dollars Credit
1	Amounts that adjusted CY beginning net position - for change in accounting principles			
2	Amounts that adjusted CY beginning net position - for correction of errors in PP not restated			

Tab: Text Data      No Data Flag: YES

Line No	Question	Answer
1	Describe the adjustments to beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.	
2	List the line items that were restated and the amount they were restated by, for all corrections of errors restated.	
3	Describe the corrections of error that were restated.	
4	Provide any other relevant information pertaining to this note.	

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

Note: 18 Contingencies Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: 17  
 Status: In-Progress

**Tab: Other Notes Info.**

Section: A	Section Name: Insurance Contingencies	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
Line No	2005 - Q4YTD	2004 - Q4YTD	Line Item Changes	Line NB
1				Attributes
2				Dollars Credit
3				Dollars Credit
4				Dollars Credit
5	Other insurance contingencies			Dollars Credit

Section: B	Section Name: Insurance in force	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined
Line No	2005 - Q4YTD	2004 - Q4YTD	Line Item Changes	Line NB
1				Attributes
2				Dollars Credit
3				Dollars Credit
4				Dollars Credit
5	Other insurance in force			Dollars Credit

Section: C	Section Name: Civil Litigation, Claims and Assessments	No Data Flag: YES	Rounding Method: Millions	Decimal: Zero		
Line No	CYAccrued/Estimated amount	CY Estimated Range(Low end)	High CY Claim amount(Unable to determine loss)	PYAccrued/Estimated amount rued/Estimated amount	PY Estimated Range(Low end)	Line NB
1	Probable	0	0	0	0	Dollars Credit
2	Reasonably Possible	0	0	0	0	Dollars Credit
Line No	PY Estimated Range (High end)	PY Claim amount (unable to determine)	Line NB			
1	Probable		Attributes			
2	Reasonably Possible		Dollars Credit			

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

Note: 18 Contingencies Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: 17  
 Status: In-Progress

Tab: Other Notes Info.

Section: D	Section Name: Environmental Litigation, Claims, and Assessments	No Data Flag: YES	Rounding Method: User-Defined	Decimat: User-Defined			
Line No	Line Description	CY Accrued/Estimated amount	CY Estimated Range (Low end) - CY Estimated Range (HighCY Claim amount(unable to determine) end)	PY Accrued/Estimated amount	PY Estimated Range (Low end) - PY Estimated Range (High end)	Line Attributes	NB
1	Probable					Dollars	Credit
2	Reasonably Possible					Dollars	Credit
Line No	Line Description	PY Estimated Range (High Range)	PY Claim amount (unable to determine)			Line Attributes	NB
1	Probable					Dollars	Credit
2	Reasonably Possible					Dollars	Credit

Section: E Section Name: Other Contingencies Rounding Method: Millions Decimat: Zero

Line No	Line Description	2005 - Q4YTD C	2004 - Q4YTD C	Line Attributes	NB
1	Terrorism Risk Insurance Program	0	0	Dollars	N/A
2				Dollars	N/A
3				Dollars	N/A
4				Dollars	N/A
5				Dollars	N/A

Tab: Text Data

Line No	Question	Answer
1	Describe the risk insurance programs that are in force.	None
2	Provide the nature of the insurance contingencies.	None
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	Treasury is subject to contingent liabilities which include litigation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a materially adverse effect on the financial statements, except for the litigation described in 5.
		Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2005 and 2004, no claims were reported in which a loss is probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.

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

Note: 18 Contingencies Fiscal Year: 2005 Period: Q4YTD  
Entity: 2000 Department of the Treasury Agency Notes: 17  
Status: In-Progress

Tab: Text Data

Line No	Question	Answer
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	<p>Treasury is subject to contingent liabilities which include litigation cases. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. Based on information currently available, however, it is management's opinion that the expected outcome of these matters, individually or in the aggregate, will not have a materially adverse effect on the financial statements, except for the litigation described in 5.</p> <p>Treasury is a party in various administrative proceedings, legal actions, and claims brought by or against it. At September 30, 2005 and 2004, no claims were reported in which a loss is probable, and no contingencies existed relative to proceedings and claims for which it is reasonably possible that a loss may be incurred.</p>

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

Note: 18      Contingencies      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: 17  
 Status: In-Progress

Tab: Text Data

Line No	Question	Answer
5	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.	<p align="center"><b>PENDING LEGAL ACTIONS</b></p> <p>Based on the information provided by legal counsel and in the opinion of management, the ultimate resolution of the following legal actions, for which a range of potential loss could not be determined, may materially affect Treasury's financial position or results. These specific cases are summarized as follows:</p> <p><b>Cobell v. Norton (formerly Cobell v. Babbitt):</b> Native Americans allege that the Departments of Interior and Treasury have breached trust obligations with respect to the management of the plaintiffs' individual Indian monies. The plaintiffs have not made claims for specific dollar amounts in the Federal district court proceedings, but in public statements have asserted that the class is owed \$27.487 billion.</p> <p><b>Tribal Trust Fund Cases:</b> Numerous cases have been filed in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases which do not name Treasury as a defendant. It is probable that additional tribes may file claims. It is not possible at this time to determine the number of suits that may be filed or the amount of damages that may be claimed.</p> <p><b>Cruz v. United States, de la Torre v. United States, Barba v. United States and Chavez v. United States:</b> These are claims that Mexican workers who were employed in the United States, beginning in 1942, did not receive funds which were withheld from the workers, nor did they receive an accounting for such funds.</p> <p><b>Ferreiro v. United States:</b> Plaintiffs claim allegedly past due civil service retirement benefits relating to individuals' employment by the U.S. Government in Cuba prior to 1963.</p> <p>The Department also had employment cases (e.g., discrimination, Equal Employment Opportunity Commission, Merit System Protection Board, etc.) in which a loss is reasonably possible, but for which a range of potential loss could not be determined.</p>

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

<b>Note:</b> 18	Contingencies	<b>Fiscal Year:</b> 2005	<b>Period:</b> Q4YTD
<b>Entity:</b> 2000	Department of the Treasury	<b>Agency Notes:</b> 17	
<b>Status:</b> In-Progress			

**Tab: Text Data**

**Line No**                      **Question**  
 6                                  Provide any other relevant information pertaining to this note.

**Answer**  
 POSSIBLE LEGAL ACTIONS

In 2005 an association of banks presented to the Department a written letter and legal memorandum asserting claims related to certain Iraqi accounts of its member banks that were vested pursuant to Executive Order 13290 of 2003. This letter is silent regarding the amount of their claim. However, representatives of the association stated in a 2004 meeting they are entitled to compensation totaling approximately \$ 1.4 billion. As no case has been filed, an opinion regarding the likelihood of unfavorable outcome is not practicable.

The Terrorism Risk Insurance Act of 2002 provided Treasury an appropriation to compensate insurance companies for commercial property and casualty insurance losses resulting from certified act of terrorism. Under the program, the U.S. government is responsible for paying 90 percent of the insured losses arising from future acts of terrorism above the applicable insurer deductibles and below the annual cap of \$100 billion. Any claims would be paid from permanent, indefinite budget authority and would not require subsequent appropriations. The Act sunsets on December 31, 2005. The Terrorism Risk Insurance Program is activated upon the certification of an "act of terrorism" by the Secretary of the Treasury in concurrence with the Secretary of State and The Attorney General.

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

Note: 19      Commitments      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: ,18  
 Status: Complete

**Tab: Other Notes Info.**

Section: A	Section Name: Capital leases-Asset	Rounding Method: Millions			Decimal: Zero		
Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Combined Department	1	85	2	127	Dollars	Debit
2						Dollars	Debit
3						Dollars	Debit
4						Dollars	Debit
5						Dollars	Debit
6	Accumulated depreciation/amortization		48	1	50	Dollars	Credit
7	Net assets under capital leases	1	37	1	77	Dollars	N/A

**Threshold**  
**Line Description**  
 Other Notes Info - Combined Department (CY Non-Federal)  
 Question: Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)  
 Answer: Declining capital leases at the IRS. See IRS standalone notes 6 & 7

Other Notes Info - Net assets under capital leases (CY Non-Federal)  
 Question: Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)  
 Answer: Declining assets under capital lease at the IRS. See IRS standalone notes 6 & 7

Section: B	Section Name: Capital leases - Liability	Rounding Method: Millions			Decimal: Zero		
Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Future minimum lease programs	1	27	1	57	Dollars	Credit
2	Imputed interest		1		3	Dollars	Debit
3	Executory costs including any profit					Dollars	Debit
4	Total capital lease liability	-1	-26	-1	-54	Dollars	N/A

**Threshold**  
**Line Description**  
 Other Notes Info - Future minimum lease programs (CY Non-Federal)  
 Question: Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)  
 Answer: Declining capital leases at IRS. See IRS standalone notes 5 & 7

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

Note: 19      Commitments      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: ,18  
 Status: Complete

Tab: Other Notes Info.      Section: B      Section Name: Capital leases - Liability      Rounding Method: Millions      Decimal: Zero

**Threshold**  
**Line Description**  
 Other Notes Info - Imputed interest (CY Non-Federal)      **Question**  
 Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)      **Answer**  
 Variance is not significant to the Department of the Treasury. See IRS standalones notes 5 & 7

**Section: C      Section Name: Commitments: Operating leases and undelivered orders      Rounding Method: Millions      Decimal: Zero**

Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Operating leases	568	65	380	41	Dollars	Credit
2	Undelivered orders	515	58,505	639	54,029	Dollars	Credit
<b>Threshold</b>							

**Line Description**  
 Other Notes Info - Operating leases (CY Federal)      **Question**  
 Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)      **Answer**  
 Multiple bureaus estimating projecting costs beyond 2010. Possible revised estimates.  
 Other Notes Info - Operating 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)      Multiple bureaus estimating projecting costs beyond 2010. Possible revised estimates  
 Other Notes Info - Undelivered orders (CY Federal)      Please provide explanations for any amounts that have changed by 10% or more between the current fiscal year and prior fiscal year. (unaudited)      changes in undelivered orders at multiple bureaus. \$1B decrease in Departmental Offices related to the return of funding for an anticipated loan to Turkey that was cancelled. \$5B increase in Treasury International Programs. Increase of \$5B in IMF Letter of Credit. See Department Note 8.



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

Note: 19      Commitments      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: ,18  
 Status: Complete

Tab: Other Notes Info.

Section: D	Section Name: Other Commitments	Rounding Method: Millions			Decimal: Zero		
Line No	Line Description	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal	Line Attributes	NB
1	Multilateral Development Banks (MDBs)	0	61,850	0	61,703	Dollars	Credit
2						Dollars	Credit
3						Dollars	Credit
4						Dollars	Credit
5						Dollars	Credit

Section: E	Section Name: Risk assumed	Rounding Method: Millions			Decimal: Zero		
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Current amount of risk					Dollars	Credit
2	Periodic changes					Dollars	Credit

Tab: Text Data

Line No	Question	Answer
1	Provide the indicators of the range of uncertainty around insurance related estimates and sensitivity of the estimates to changes in major assumptions.	N/A
2	Provide a statement if the estimate of possible liability cannot be made.	N/A
3	Provide a description of the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreement.	Treasury is a diverse entity with numerous lease agreements with differing terms with regard to contingent lease payments, renewal or purchase options, escalation clauses and restrictions imposed by the lease agreement.
4	Provide any other relevant information pertaining to this note.	Multilateral Development Banks (MDBs): Treasury has subscribed to capital for certain MDBs, portions of which are callable under certain limited circumstances to meet the obligations of the respective MDBs. There has never been, nor is there anticipated, a call on Treasury's subscriptions. See Department Note 17.

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

Note: 20      Dedicated Collections      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes:      N/A Standalone Rpts  
 Status: Complete

**Tab: Other Notes Info.**

Section: A		Section Name: Assets - Current Year			Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	Inv. In Fed debt securities - net D	Fund balance with Treasury D	Other Fed assets D	Non-Federal assets D	Total assets	Line Attributes	NB
18	Various Treasury Held Trust Funds (D.C. Pensions, OCC, etc.)	754	3	6	49	812	Dollars	N/A
19							Dollars	N/A
20							Dollars	N/A

Section: B		Section Name: Assets - Prior year			Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	Inv. In Fed Debt Sec. - net D	Fund balance with Treasury D	Other Federal assets D	Non-Federal assets D	Total assets	Line Attributes	NB
18	Various Treasury Trust Funds (D.C. Pensions, OCC, etc)	2,303	5	34	77	2,419	Dollars	N/A
19							Dollars	N/A
20							Dollars	N/A

Section: C		Section Name: Liabilities - Current Year			Rounding Method: Millions		Decimal: Zero	
Line No	Line Description	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities	Line Attributes	NB		
18	Various Treasury Trust Funds (D.C. Pensions, OCC, etc.)	215	149	-364	Dollars	N/A		
19					Dollars	N/A		
20					Dollars	N/A		

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

Note: 20      Dedicated Collections      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes:      N/A Standalone Rpts  
 Status: Complete

**Tab: Other Notes Info.**

Section: D	Section Name: Liabilities - Prior Year	Rounding Method: Millions	Decimal: Zero			
Line No	Line Description	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities	Line Attributes	NB
18	Various Treasury Trust Funds (D.C. Pensions, OCC, etc.)	231	8,380	-8,611	Dollars	N/A
19						
20					Dollars	N/A

Section: E	Section Name: Current Year - Revenue, financing, expenses, and other	Rounding Method: Millions	Decimal: Zero					
Line No	Line Description	Beginning net position C	Exchange revenue - Federal C	Exchange revenue - with the public C	Nonexchange revenue - Federal C	Nonexchange revenue - Other financing sources with the public C	Line Attributes	NB
18	Various Treasury Trust Funds (D.C. Pensions, OCC, etc.)	-6,160	23	561	1	0	Dollars	N/A
19								
20							Dollars	N/A
<b>Line Description</b>		<b>Other changes in fund balance C</b>	<b>Program expenses D</b>	<b>Other expenses D</b>	<b>Ending Net Position</b>			
18	Various Treasury Trust Funds (D.C. Pensions, OCC, etc.)	-1,677	393	124	-448		Dollars	N/A
19								
20							Dollars	N/A

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

Note: 20      Dedicated Collections      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes:      N/A Standalone Rpts  
 Status: Complete

**Tab: Other Notes Info.**

Section: F	Section Name: Prior Year - Revenue, financing, expenses, and other	Rounding Method: Millions	Decimal: Zero					
<b>Line No</b>	<b>Line Description</b>	<b>Beginning net position C</b>	<b>Exchange revenue - Federal C</b>	<b>Exchange revenue - with the public C</b>	<b>Nonexchange revenue - Federal C</b>	<b>Nonexchange revenue - Other financing sources with the public C</b>	<b>Line Attributes</b>	<b>Line Attributes</b>
18	Various Treasury Trust Funds (DC Pensions, OCC, etc.)	-5,803	110	486		23	Dollars	N/A
19							Dollars	N/A
20							Dollars	N/A
<b>Line No</b>	<b>Line Description</b>	<b>Other changes in fund balance C</b>	<b>Program expenses D</b>	<b>Other expenses D</b>	<b>Ending net position</b>		<b>Line Attributes</b>	<b>Line Attributes</b>
18	Various Treasury Trust Funds (DC Pensions, OCC, etc.)	7	389	626	6,192		Dollars	N/A
19							Dollars	N/A
20							Dollars	N/A

Section: G	Section Name: Other	No Data Flag: YES	Rounding Method: User-Defined	Decimal: User-Defined					
<b>Line No</b>	<b>Line Description</b>	<b>CY - Revenues C</b>	<b>CY - Other financing sources C</b>	<b>CY - Costs D</b>	<b>PY - Revenues C</b>	<b>PY - Other financing sources C</b>	<b>PY - Costs D</b>	<b>Line Attributes</b>	<b>Line Attributes</b>
18								Dollars	N/A
19								Dollars	N/A
20								Dollars	N/A

**Tab: Text Data**

Line No	Question	Answer
1	State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.	Bureau of Public Debt - Indian Trust Funds - P.L. 106-53, 113 stat. 389-390 District of Columbia Pensions - P.L. 105-33
2	Provide any other relevant information pertaining to this note.	Office of the Comptroller of the Currency -12 USC 481 None

**U.S. DEPARTMENT OF THE TREASURY**  
Notes to the Special-Purpose Financial Statements

**Note 21 - Special-Purpose Financial Statement Requirements**

The *Budget and Accounting Procedures Act of 1950* allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and the Congress to comply with the *Government Management Reform Act of 1994* (GMRA), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of *Treasury's Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 to provide agencies with instructions to meet the requirements of GMRA. The TFM requires agencies to:

1. Reclassify all items and amounts on the audited consolidated, department-level balance sheet, statements of net cost, changes in net position/income statement and custodial activity, if applicable, to the special-purpose financial statements;
2. Disclose special-purpose financial statement line item amounts identified as Federal by trading partner and amount (amounts should be net of intra-agency and intra-departmental eliminations);
3. Disclose notes required by the special-purpose 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 accounting principles generally accepted in the United States of America.

As described above, the Department reclassified the accompanying fiscal year 2004 special-purpose financial statements to conform with the 2005 presentation required by *TFM Transmittal Letter No. S2 06-01*.

The TFM requires agencies to use the Governmentwide Financial Report System (GFRS) to input the above information. For purposes of the special-purpose financial statements, the Closing Package is comprised of the following GFRS Modules:

1. Closing Package Financial Statement Reports (GF003)
2. Reclassification Journal Voucher Report-Summary Level (GF003)
3. Trading Partner Transaction Summary Report (GF004F)
4. FR Notes Detail Report (GF006)
5. Other Data Detail Report (GF007)

For a complete description of the significant accounting policies of the Department, see footnote 1 of the *Department of the Treasury -- FY 2005 Performance and Accountability Report*.

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 01      Net Cost Statement:      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury  
 Status: Complete      Agency Notes: None

**Tab: Other Data Info.**

Section: A	Section Name:	Information for goods and services provided to the public: (SFFAS No. 7, par. 46-47)	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined	Line Attributes	NB
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Dollars	Debit
1	Expected loss when specific goods or services are made or provided to order						

**Tab: Other Text Data**

Section: A	Section Name:	Information for goods and services provided to the public: (SFFAS No. 7, par. 46-47)	No Data: YES	Answer
Line No	Question			
1	Provide the differences in pricing policy from the full cost or market pricing guidance for exchange transactions.			
2	Provide exchange transactions in which prices are set by law or executive order and are not based on full cost or on market price.			
3	Provide the amount of revenue foregone and whether the quantity demanded was assumed to change as a result of a change in price.			

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 02      Statement of Operations and Changes in Net Position      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: Note 1C&M  
 Status: Complete

**Tab: Other Data Info.**  
 Section: A      Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.      No Data: YES      Rounding Method: User-Defined      Decimal: User-Defined

Line No	Line Description	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range	Line Attributes	NB
1						Dollars	Debit
2						Dollars	Debit
3						Dollars	Debit
4						Dollars	Debit
5						Dollars	Debit

**Tab: Other Text Data**  
 Section: A      Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.

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

**Answer**  
 For IRS, this is referring to the difference between cash and accrual accounting. We use a modified cash basis for the Custodial Financial Statements because of the limitations in the assessment process regarding the delay in the time when there is a legally enforceable claim. Accrual accounting provides more accurate and complete information about receivables and refund legally receivable and collectible concerning the components of the Government's revenue stream and is the reason we compute the allowance for doubtful accounts (ADA). Since cash basis tax revenue still needs to be accounted for in conjunction with ADA, forming the basis of our accounting methodology.  
 TTB records a year-end accrual for the known amount of tax revenue to be collected. This information is obtained from tax forms that are submitted to the National Revenue Center, but have not been individually processed and recorded in the accounting system. TTB is not able to obtain the information necessary to record the majority of the earned custodial revenue due to the fact that this amount is unknown until the taxpayer files a tax return.

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 03 Entity: 2000 Status: Complete	Taxes Department of the Treasury	Fiscal Year: 2005 Agency Notes: OAI
		Period: Q4YTD

Tab: Other Data Info.									
Section:	A	Taxes (SSFAS No.7, par. 67-69)	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Rounding Method:	Billions	Decimal: Zero
Line No	Line Description								Line Attributes Dollars Debit
1	Estimated realized value of compliance assessments as of the end of the period	44	33	33	0				Dollars Debit
2	Estimated realizable value of pre-assessment work-in-progress	0	0						Dollars Debit
3	Changes in 1 and 2 above	44	33	33	0				Dollars Debit
4	Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	23	8	8	0				Dollars Debit
5	Management's best estimate of unasserted claims for refunds	0	0						Dollars Debit
6	Changes in 4 and 5 above	23	8	8	0				Dollars Debit
7	Amount of assessments written off that continue to be statutorily collectible	98	115	115	0				Dollars Debit



**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 03	Taxes	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: OAI	
Status: Complete			

Tab: Other Data Info.		Section Name:	Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67)	Rounding Method:	Millions	Decimal:	Zero
Line No	Line Description	FY 2005 Low	FY 2005 High	FY 2004 Low	FY 2004 High	Line Attributes	NB
1	Realizable value of pre-assessment work-in-progress	0	0			Dollars	Debit
2	Changes in line 1 above	0	0			Dollars	Debit
3	Management's best estimate of unasserted claims for refunds	0	0			Dollars	Debit
4	Changes in line 3 above	0	0			Dollars	Debit

Tab: Other Text Data		Section Name:	Taxes (SFFAS No.7, par. 67-69)
Line No	Question	Answer	
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	<p>The tax gap (Tax Gap Estimate for Tax Year 2001: \$353 billion (High Estimate) and low \$312 billion (Low Estimate) is the aggregate amount of tax (i.e. excluding interest and penalties) that is imposed by the tax laws for any given tax year but is not paid voluntarily and timely. This estimate is based on the preliminary results of the National Research Program (NRP). The NRP was a study conducted to measure the compliance rate of individual filers based on examination of a statistical sample of their filed returns for Tax Year 2001. The tax gap arises from the three types of noncompliance: not filing tax required returns on time or not at all (the nonfiling gap), underreporting the correct amount of tax on timely-filed tax 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. 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.</p> <p>The IRS developed the concept of the tax gap as a way to gauge taxpayers' compliance with their federal tax obligations. The tax gap measures the extent to which taxpayers do not file their tax returns and pay the correct tax 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 in ranges. As refinements are made to the tax gap analysis,</p>	
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.		

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 03	Taxes	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: OAI	
Status: Complete			

Tab: Other Text Data		Section Name: Taxes (SSFAS No.7, par. 67-69)
Section: A	Line No	Question
	3	<p>Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.</p>
	4	<p>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).</p>
		<p><b>Answer</b></p> <p>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> <p>The tax gap can be divided into three components: nonfiling, underreporting and underpayment. Nonfiling occurs when taxpayers who are required to file a return do not do so on time.</p> <p>Underreporting of tax occurs when taxpayers either underestimate their income or overstate their deductions, exemptions and credits on timely filed returns. Underpayment occurs when taxpayers file their return but fail to remit the amount reported by the payment due date. Of these three components, underreporting of income tax, employment taxes and other taxes represents 80 percent of the tax gap. The single largest sub-component of underreporting involves individual understating their income, taking improper deductions, overstating business expenses and erroneously claiming credits. Individual underreporting represents about half of the total tax gap. Individual income tax also accounts for about half of all tax liabilities.</p> <p>The tax gap figure does not include taxes that should have been paid on income from the illegal sector of the economy.</p>

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 04      Stewardship Land      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: None  
 Status: Complete

Tab: Other Data Info.		Section Name: Stewardship Land - Physical units of predominate use    No Data: YES (SFFAS No. 8, par. 81)							
Section:	A	CY Beg Bal	CY Acquired	CY Withdrw	CY End Bal	PY Beg Bal	PY Acquired	Line Attributes	NB
Line No	Line Description	CY Beg Bal	CY Acquired	CY Withdrw	CY End Bal	PY Beg Bal	PY Acquired	Line Attributes	NB
1	Public Land							Units	N/A
2	National Forest System							Units	N/A
3	National Wildlife Refuge System							Units	N/A
4	National Park System							Units	N/A
5	Mission Land							Units	N/A
6	Water, Power, and Recreation							Units	N/A
7	All Other							Units	N/A
Line No	Line Description	PY Withdrw	PY End Bal					Line Attributes	NB
1	Public Land							Units	N/A
2	National Forest System							Units	N/A
3	National Wildlife Refuge System							Units	N/A
4	National Park System							Units	N/A
5	Mission Land							Units	N/A
6	Water, Power, and Recreation							Units	N/A
7	All Other							Units	N/A

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 04	Stewardship Land	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Data Info.			
Section: B	Section Name: Stewardship Land - Cost of predominate use of stewardship land acquired (SFFAS No. 8, par. 81)	No Data: YES	Rounding Method: User-Defined
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD
			Previously Rptd
			Line Item Changes
			Decimal: User-Defined
			Line Attributes
1 (I)			Dollars Debit
2 (I)			Dollars Debit
3 (I)			Dollars Debit
4 (I)			Dollars Debit
5	Public Land		Dollars Debit
6	National Forest System		Dollars Debit
7	National Wildlife Refuge System		Dollars Debit
8	National Park System		Dollars Debit
9	Mission Land		Dollars Debit
10	Water, Power, and Recreation		Dollars Debit
11	All Other		Dollars Debit

Tab: Other Text Data			
Section: A	Section Name: Stewardship Land - Physical units of predominate use (SFFAS No. 8, par. 81)	No Data: YES	Answer
Line No	Question		
1	Provide the method of acquisition for each category.		
2	Provide the method of withdrawal for each category.		
3	Provide the predominate use of stewardship land for each category.		
4	Provide the condition of stewardship land for each category.		
5	Provide a discussion of the major issues if condition or deferred maintenance is reported.		

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 05      Heritage Assets      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: RSI  
 Status: Complete

Tab: Other Data Info.					
Section:	A	Section Name: Heritage Assels (SFFAS No. 8, par. 50)	No Data: YES	Previously Rptd	Line Item Changes
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD		Line NB Attributes
2	Collection-type - Physical units as of the beginning of the fiscal year				Units N/A
3	Collection-type - Physical units added during the fiscal year				Units N/A
4	Collection-type - Physical units withdrawn during the FY				Units N/A
5	Collection-type - Physical units as of the end of the FY				Units N/A
6	Natural heritage - Physical units as of the beginning of the fiscal year				Units N/A
7	Natural heritage - Physical units added during the FY				Units N/A
8	Natural heritage - Physical units withdrawn during the FY				Units N/A
9	Natural heritage - Physical units as of the end of the fiscal year				Units N/A
10	Cultural heritage - Physical units as of the beginning of the physical year				Units N/A
11	Cultural heritage - Physical units added during the FY				Units N/A

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

<b>Other Data:</b> 05	Heritage Assets	Fiscal Year:	2005	Period:	Q4YTD
Entity:	Department of the Treasury	Agency Notes:	RSI		
Status:	Complete				

<b>Tab: Other Data Info.</b>					
<b>Section:</b> A	<b>Section Name:</b> Heritage Assets (SFFAS No. 8, par. 50)	<b>No Data:</b> YES			
12	Cultural heritage - Physical units withdrawn during the FY		Units		N/A
13	Cultural heritage - Physical units as of the end of the FY		Units		N/A

<b>Section:</b> B	<b>Section Name:</b> Heritage Assets - Cost of assets acquired	<b>No Data:</b> YES	<b>Rounding Method:</b> User-Defined	<b>Decimal:</b> User-Defined	
-------------------	--	---------------------	--------------------------------------	------------------------------	--

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
1	Collection					Dollars	Debit
2	Natural					Dollars	Debit
3	Cultural					Dollars	Debit

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 05	Heritage Assets	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: RSI	
Status: Complete			

Tab: Other Data Info.							
Section: C	Section Name: Collection-type heritage assets						
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB
Section: D	Section Name: Natural heritage assets						
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB

U.S. DEPARTMENT OF THE TREASURY  
 FINANCIAL MANAGEMENT SERVICE  
 GOVERNMENTWIDE FINANCIAL REPORT SYSTEM  
 GF007 - OTHER DATA DETAIL REPORT

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 05	Heritage Assets	Period: Q4YTD
Entity: 2000	Department of the Treasury	Fiscal Year: 2005
Status: Complete		Agency Notes: RSI

Tab: Other Data Info.							
Section:	E	Section Name:	Cultural heritage assets	No Data: YES			
Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB

Tab: Other Text Data		Section: A	Section Name:	Heritage Assets (SFFAS No. 8, par. 50)	No Data: YES
Line No	Question	Answer			
1	Provide the methods of acquisition of collection-type heritage assets.				
2	Provide the methods of withdrawal of collection-type heritage assets.				
3	Provide the condition of collection-type heritage assets.				
4	Provide the methods of acquisition of natural heritage assets.				
5	Provide the methods of withdrawal of natural heritage assets.				
6	Provide the condition of natural heritage assets.				
7	Provide the methods of acquisition of cultural heritage assets.				
8	Provide the methods of withdrawal of cultural heritage assets.				
9	Provide the condition of cultural heritage assets.				



**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 06	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes:	None
Status: Complete			

Tab: Other Data Info.								
Section:	A	Section Name: Present value of long-range actuarial projections: Federal No Data: YES Old-Age, Survivors and Disability Insurance (OASDI)						
Line No	Line Description	2005	2004	2003	2002	2001	Line Attributes	NB
Section:	B	Section Name: PV of long-range actuarial projections for HI-Medicare Part. A (SFFAS No. 17, par 32 (3))						
Line No	Line Description	2005	2004	2003	2002	2001	Line Attributes	NB

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 06	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Data Info.											
Section:	C	Section Name:	PV of long-range actuarial projections for SMI-Medicare Part B (SFFAS No. 17 par 32 (3))							No Data:	YES
Line No	Line Description	2005	2004	2003	2002	2001	Line Attributes				
Section:	D	Section Name:	PV of long-range actuarial projections for SMI-Medicare Part D (SFFAS No. 17 par 32 (3))							No Data:	YES
Line No	Line Description	2005	2004	2003	2002	2001	Line Attributes				
8	Expenditures: all current and future participants	D	D	D	D	D	Dollars			N/A	

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

<b>Other Data: 06</b> Entity: 2000 Status: Complete	Stewardship Responsibilities: Social Insurance Department of the Treasury	Fiscal Year: 2005 Agency Notes: None	Period: Q4YTD
---	--	---	---------------

Tab: Other Data Info.												
Section:	E	Section Name:	PV of long-range actuarial projections for Railroad Retirement program (SFFAS No. 17 par 32(3))	No Data:	YES	2005	2004	2003	2002	2001	Line Attributes	NB
Section:	F	Section Name:	Present value of long-range actuarial projections: Black Lung (Part C) (SFFAS No. 17 par 32(3))	No Data:	YES	2005	2004	2003	2002	2001	Line Attributes	NB
Line No		Line Description										

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 06	Stewardship Responsibilities: Social Insurance	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

**Tab: Other Data Info.**

Section: G	Section Name: Trust fund balances at the beginning of the valuation period for each CY - SFFAS 17	No Data: YES	2005	2004	2003	2002	2001	Line NB
Line No	Description							Attributes

Section: H	Section Name: Other	No Data: YES	Line NB
Line No	Description		Attributes

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 07	Annual Revenues and Expenditures	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Data Info.									
Section:	A	Section Name:	Revenues from the Public and Other Government Accounts	No Data:	YES	Rounding Method:	User-Defined	Decimal:	User-Defined
Line No	Line Description	HI	SMT	OASDI	Other Government	Line Attributes	NB		
1	Payroll and benefit taxes					Dollars	Debit		
2	Premiums					Dollars	Debit		
3	Other taxes and fees					Dollars	Debit		
4	Total expenditures to the public					Dollars	Debit		
5	Transfers					Dollars	Debit		
6	Interest credits					Dollars	Debit		

U.S. Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF007 - Other Data Detail Report

Other Data: 13 Stewardship Investments Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: None  
 Status: Complete

**Tab: Other Data Info.**

Section: E Section Name: Research and Development: Investment in Development No Data: YES Rounding Method: User-Defined Decimal: User-Defined  
 (SFFAS No. 8, par. 100)

Line No	Line Description	Fiscal 2005	Fiscal 2004	Fiscal 2003	Fiscal 2002	Fiscal 2001	Line Attributes	NB
1							Dollars	Debit
2							Dollars	Debit
3							Dollars	Debit
4							Dollars	Debit
5							Dollars	Debit
6	Other investment in development						Dollars	Debit

**Tab: Other Text Data**

Section: A Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87) No Data: YES

Line No	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 property. (SFFAS No.8 par. 87)	

**Tab: Other Text Data**

Section: B Section Name: Investment in Human Capital (SFFAS No. 8, par 94) No Data: YES

Line No	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital. (SFFAS No.8, par. 94)	

**Tab: Other Text Data**

Section: C Section Name: Research and Development: Investment in Basic Research No Data: YES  
 (SFFAS No. 8, par. 100)

Line No	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research. (SFFAS No. 8, par. 100)	

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

**Other Data:** 13      Stewardship Investments      Fiscal Year: 2005      Period: Q4YTD  
**Entity:** 2000      Department of the Treasury      Agency Notes: None  
**Status:** Complete

**Tab: Other Text Data**

**Section: D**      Section Name: Research and Development: Investment in Applied Research (SFFAS No. 8, par 100)      No Data: YES

**Line No**      Question

1      Provide a description of the major programs of Federal investments in applied research. (SFFAS No. 8, par. 100)

Answer

**Tab: Other Text Data**

**Section: E**      Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 100)      No Data: YES

**Line No**      Question

1      Provide a description of the major programs of Federal investments in development. (SFFAS No. 8, par. 100)

Answer

U.S. Department of the Treasury  
 Financial Management Service  
 Governmentwide Financial Report System  
 GF007 - Other Data Detail Report

Other Data: 14      Deferred Maintenance      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: No Def Main  
 Status: Complete

Tab: Other Data Info.

Section: A	Section Name: Condition Assessment Survey Method (SFFAS No. 6, par. 83)	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined					
Line No	Line Description	CY- Low	CY- High	CY - Critical Maintenance	PY- Low	PY - High	PY - Critical Maintenance	Line Attributes	NB
1	Buildings, structures, and facilities							Dollars	Debit
2	Furniture, fixtures, and equipment							Dollars	Debit
3	Other general property, plant, and equipment							Dollars	Debit
4	Heritage assets							Dollars	Debit
5	Stewardship land							Dollars	Debit

Section: B	Section Name: Total life-cycle cost method (SFFAS No. 6, par 83)	No Data: YES	Rounding Method: User-Defined	Decimal: User-Defined					
Line No	Line Description	PY balance cum. deficit maintenance amt	Required Maintenance for the period	Maintenance performed during the period	Difference between forecast and actual	Adj. to scheduled amts deemed necessary by PPEmgr	Ending Cumulative Balance	Line Attributes	NB
1	Buildings, structures, and facilities							Dollars	Debit
2	Furniture, fixtures, and equipment							Dollars	Debit
3	Other general property, plant, and equipment							Dollars	Debit
4	Heritage assets							Dollars	Debit
5	Stewardship land							Dollars	Debit



**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 14      Deferred Maintenance      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes:      No Def Main  
 Status: Complete

**Tab: Other Data Info.**

Section: C      Section Name: Other Methods (SFFAS No. 6, par. 83) - See Other Text      No Data: YES  
 Data tab

Line No	Line Description	Line Attributes	NB

**Tab: Other Text Data**

Section: A      Section Name: Condition Assessment Survey Method (SFFAS No. 6, par. 83)      No Data: YES

Line No	Question	Answer
1	Provide the description of the requirements or standards for acceptable operating condition.	
2	Provide the changes in the condition requirements or standards and asset condition.	
3	Provide the definition of critical and noncritical deferred maintenance.	

**Tab: Other Text Data**

Section: B      Section Name: Total life-cycle cost method (SFFAS No. 6, par. 83)      No Data: YES

Line No	Question	Answer
1	Provide the original date of maintenance forecast and an explanation for any changes to the forecast.	

**Tab: Other Text Data**

Section: C      Section Name: Other Methods (SFFAS No. 6, par. 83) - See Other Text      No Data: YES  
 Data tab

Line No	Question	Answer
1	Provide the method being used and a crosswalk of the data entered in the columns in Section A.	

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 16	Tax Burden	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: OAI	
Status: Complete			

**Tab: Other Data Info.**

Section: A      Section Name: Individual Income Tax Returns for Tax Year 2003 for the following AGI levels

Line No	Line Description	AGI	Line Attributes	NB
1	Under \$15,000	37,985.0000	Units	N/A
2	\$15,000 under \$30,000	29,739.0000	Units	N/A
3	\$30,000 under \$50,000	24,469.0000	Units	N/A
4	\$50,000 under \$100,000	26,935.0000	Units	N/A
5	\$100,000 under \$200,000	8,902.0000	Units	N/A
6	\$200,000 or more	2,541.0000	Units	N/A

Section: B      Section Name: Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2003

Line No	Line Description	AGI	Total Income Tax	Line Attributes	NB
1	Under \$15,000	211,227	3,645	Dollars	Debit
2	\$15,000 under \$30,000	653,834	24,728	Dollars	Debit
3	\$30,000 under \$50,000	954,681	64,430	Dollars	Debit
4	\$50,000 under \$100,000	1,889,302	178,640	Dollars	Debit
5	\$100,000 under \$200,000	1,174,675	164,509	Dollars	Debit
6	\$200,000 or more	1,329,254	314,073	Dollars	Debit

Rounding Method: Millions      Decimal: Zero

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 16 Tax Burden Fiscal Year: 2005 Period: Q4YTD  
 Entity: 2000 Department of the Treasury Agency Notes: OAI  
 Status: Complete

**Tab: Other Data Info.**

Section: C	Section Name: Individual AGI and Income Tax Information-Individual Income Tax Returns for Tax Year 2003	Rounding Method: Whole-Dollars	Decimal: Zero
Line No	Line Description	Avg. AGI per return	Avg. Income Tax per return
1	Under \$15,000	5,560	96
2	\$15,000 under \$30,000	21,987	832
3	\$30,000 under \$50,000	39,015	2,633
4	\$50,000 under \$100,000	70,142	6,632
5	\$100,000 under \$200,000	131,966	18,481
6	\$200,000 or more	523,154	123,610
Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2003		
Line No	Line Description	AGI	Line NB
1	Under \$15,000	1.7000	Percent N/A
2	\$15,000 under \$30,000	3.8000	Percent N/A
3	\$30,000 under \$50,000	6.7000	Percent N/A
4	\$50,000 under \$100,000	9.5000	Percent N/A
5	\$100,000 under \$200,000	14.0000	Percent N/A
6	\$200,000 or more	23.6000	Percent N/A

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 16	Tax Burden	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: OAI	
Status: Complete			

**Tab: Other Data Info.**  
**Section: E**      **Section Name: Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2002**  
**Rounding Method: Millions**      **Decimal: Zero**

Line No	Line Description	Income Subject to Tax	Total Income Tax After Credits	Line Attributes	NB
1	Zero Assets	8,045	2,311	Dollars	Debit
2	\$1 under \$500	8,072	1,453	Dollars	Debit
3	\$500 under \$1,000	3,745	843	Dollars	Debit
4	\$1,000 under \$5,000	11,750	3,377	Dollars	Debit
5	\$5,000 under \$10,000	6,413	2,073	Dollars	Debit
6	\$10,000 under \$25,000	9,358	3,007	Dollars	Debit
7	\$25,000 under \$50,000	8,640	2,774	Dollars	Debit
8	\$50,000 under \$100,000	10,090	3,198	Dollars	Debit
9	\$100,000 under \$250,000	21,072	6,524	Dollars	Debit
10	\$250,000 or more	513,369	128,052	Dollars	Debit

**U.S. Department of the Treasury**  
**Financial Management Service**  
**Governmentwide Financial Report System**  
**GF007 - Other Data Detail Report**

Other Data: 16	Tax Burden	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: OAI	
Status: Complete			

**Tab: Other Data Info.**

Section: F      Section Name: Percentage of Income Tax After Credits to Taxable  
 Income-Corporation Income for Tax Year 2002

Line No	Line Description	Income Subject to Tax	Line Attributes	NB
1	Zero Assets	28.7000	Percent	N/A
2	\$1 under \$500	18.0000	Percent	N/A
3	\$500 under \$1,000	22.5000	Percent	N/A
4	\$1,000 under \$5,000	28.7000	Percent	N/A
5	\$5,000 under \$10,000	32.3000	Percent	N/A
6	\$10,000 under \$25,000	32.1000	Percent	N/A
7	\$25,000 under \$50,000	32.1000	Percent	N/A
8	\$50,000 under \$100,000	31.7000	Percent	N/A
9	\$100,000 under \$250,000	31.0000	Percent	N/A
10	\$250,000 or more	24.9000	Percent	N/A

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 17      Other information      Fiscal Year: 2005      Period: Q4YTD  
 Entity: 2000      Department of the Treasury      Agency Notes: RSI, Supp. IRS Standalone  
 Status: Complete

**Tab: Other Data Info.**

**Section: A**      Section Name: Estimated amounts that may be paid out as other claims for tax refunds      Rounding Method: Billions      Decimal: Zero

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB Debit
1	Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	12	2	2	0	Dollars	Debit
2	Claims under appeal	11	7	7	0	Dollars	Debit

**Section: B**      Section Name: Other information related to taxes      Rounding Method: Millions      Decimal: Zero

Line No	Line Description	2005 - Q4YTD	2004 - Q4YTD	Previously Rptd	Line Item Changes	Line Attributes	NB Debit
1	Payroll taxes paid by Federal agencies included in individual and FICA taxes	68,000	63,000	63,000	0	Dollars	Debit
2	Refundable portion of child care tax credits issued	15,000	9,000	9,000	0	Dollars	Debit
3	Amount of EITC refunds	35,000	33,000	33,000	0	Dollars	Debit
4	Amount of EITC refunds applied to reduce taxpayer liability	5,000	5,200	5,200	0	Dollars	Debit

**U.S. Department of the Treasury  
Financial Management Service  
Governmentwide Financial Report System  
GF007 - Other Data Detail Report**

Other Data: 19	Zero Coupon Bonds	Fiscal Year: 2005	Period: Q4YTD
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

Tab: Other Data Info.		Section Name: Treasury's reporting of zero coupon bonds held by DOE				Rounding Method: Millions	Decimal: Zero
Line No	Line Description	CY Effective Interest Method	CY Market Value Method	PY Effective Interest Method	PY Market Value Method		Line NB Attributes
1	Par value - beginning balance	25,992	25,992	20,969	20,969		Dollars Credit
2	Unamortized discount - beginning balance	15,719	14,432	12,505	11,690		Dollars Debit
3	Total beginning balance for zero coupon bonds	-10,273	-11,560	-8,464	-9,279		Dollars N/A
4	Issues/(Redemptions) at par value	-3,215	-3,215	-5,023	-5,023		Dollars Credit
5	Discount on Issues/(Redemptions)	-2,420	-2,420	-3,745	-3,745		Dollars Debit
6	Interest Expense	602	1,145	531	1,003		Dollars Debit
7	Realized Gain/(Loss) on Redemptions	-26	-26				Dollars Credit
8	Net Transactions	1,423	1,966	1,809	2,281		Dollars N/A
9	Par value - ending balance	29,207	29,207	25,992	25,992		Dollars Credit
10	Unamortized Discount - ending balance	17,696	15,873	15,719	14,432		Dollars Debit
11	Total ending balance for zero coupon bonds	-11,511	-13,334	-10,273	-11,560		Dollars N/A

