



Audit Report



OIG-15-014

Audit of the Department of the Treasury's Closing Package
Financial Statements for Fiscal Years 2014 and 2013

November 18, 2014

Office of
Inspector General

Department of the Treasury

THIS PAGE INTENTIONALLY LEFT BLANK

Contents

Transmittal Memorandum

Section I – Independent Auditors’ Report

**Section II – Department of the Treasury’s Closing Package Financial
Statements for Fiscal Years 2014 and 2013**

THIS PAGE INTENTIONALLY LEFT BLANK



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

November 18, 2014

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

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

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

FROM: Michael Fitzgerald
Director, Financial Audit

SUBJECT: Audit of the Department of the Treasury's Closing Package
Financial Statements for Fiscal Years 2014 and 2013

I am pleased to transmit the attached audited Department of the Treasury's (Department) closing package financial statements for fiscal years 2014 and 2013. Under a contract monitored by the Office of Inspector General, KPMG LLP (KPMG), an independent certified public accounting firm, performed an audit of the Department's closing package financial statements as of September 30, 2014 and 2013, and for the years then ended. The contract required that the audit be performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Bulletin No. 14-02, *Audit Requirements for Federal Financial Statements*.

In its audit, KPMG reported:

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

In connection with the contract, we reviewed KPMG's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit performed in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the closing package financial statements, or make any conclusions with regard to the effectiveness of internal control over financial reporting or compliance with TFM Chapter 4700. KPMG is responsible for the attached auditors' report dated November 18, 2014, and the conclusions expressed therein. However, our review disclosed no instances where KPMG did not comply, in all material respects, with generally accepted government auditing standards and OMB Bulletin No. 14-02.

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

Attachment

SECTION I

INDEPENDENT AUDITORS' REPORT

THIS PAGE INTENTIONALLY LEFT BLANK



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

Independent Auditors' Report

Inspector General
U.S. Department of the Treasury:

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the U.S. Department of the Treasury (Department), which is comprised of the Closing Package Financial Statement Report – Balance Sheet as of September 30, 2014 and 2013, and the related Closing Package Financial Statement Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended, and the related Financial Report (FR) Notes Reports (except for the information in the FR Notes Reports entitled “Threshold”); the accompanying Note 31 – Significant Accounting Information; the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2014 and 2013; and the related Trading Partner Summary Note Reports – Statement of Net Cost and Statement of Changes in Net Position for the years then ended (hereinafter referred to as the “closing package financial statements”).

Management's Responsibility for the Closing Package Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these closing package financial statements based on our audits. We did not audit the financial statements of the Internal Revenue Service (IRS), a component entity of the Department, which statements reflect total assets of \$49.2 and \$42.2 billion, net cost of operations of \$12.1 and \$12.3 billion before applicable eliminating entries, and custodial activity of \$3,069 and \$2,851 billion, as of and for the years ended September 30, 2014 and September 30, 2013, respectively. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for IRS, is based solely on the report of the other auditors.

We did not audit the financial statements of the Office of Financial Stability (OFS), a component entity of the Department, which statements reflect total assets of \$35.4 and \$71.2 billion, net cost of (income from) operations of \$3.0 and (\$7.7) billion before applicable eliminating entries, as of and for the years ended September 30, 2014 and September 30, 2013, respectively. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for OFS, is based solely on the report of the other 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. 14-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 14-02, require that we plan and perform the audit to obtain reasonable assurance about whether the closing package financial statements are free from material misstatement.

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

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

Opinion on the Closing Package Financial Statements

In our opinion, based on our audits and the reports of the other auditors, the closing package financial statements referred to above present fairly, in all material respects, the financial position of the U.S. Department of the Treasury as of September 30, 2014 and 2013, and its net costs and changes in net position for the years then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

We draw attention to Note 31 – Significant Accounting Information, of the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with requirements of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 (TFM Chapter 4700) for the purpose of providing financial information to the U.S. Department of the Treasury's Bureau of the Fiscal Service (Fiscal Service) and the U.S. Government Accountability Office (GAO) to use in preparing and auditing the *Financial Report of the U.S. Government*, and are not intended to be a complete presentation of the consolidated balance sheets of the Department as of September 30, 2014 and 2013, and the related consolidated statements of net cost, consolidated statements of changes in net position, combined statements of budgetary resources, and statements of custodial activity for the years then ended (hereinafter referred to as the "general-purpose financial statements"). Our opinion is not modified with respect to this matter.



As discussed in FR Notes Report Nos. 4A, 20, 28A, 28B and Note 31 – Significant Accounting Information, the Department is a participant in significant legislation and transactions whose purpose is to assist in stabilizing the financial markets. Also as discussed in Note 31 – Significant Accounting Information, the closing package financial statements do not include the assets, liabilities, or results of operations of commercial entities in which the Department has a significant equity interest as it has determined that none of these entities meet the criteria for inclusion as a federal entity and are therefore not included in the closing package financial statements. Furthermore, as discussed in Note 31 – Significant Accounting Information, the value of certain investments, loans, and commitments is based on estimates. These estimates are inherently subject to substantial uncertainty arising from the likelihood of future changes in general economic, regulatory, and market conditions. In addition, there are significant uncertainties related to the amounts that the Department will realize from its investments. As such, there will likely be differences between the estimated value of these investments, loans, and commitments as of September 30, 2014 and 2013, and the amounts that may ultimately be realized from these assets or may be required to settle these commitments. Such differences may be material and will also affect the ultimate cost of these programs. Our opinion is not modified with respect to these matters.

Other Matters

Opinion on the General-Purpose Financial Statements

We have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Bulletin No. 14-02, the general-purpose financial statements of the U.S. Department of the Treasury as of and for the years ended September 30, 2014 and 2013, and our report thereon, dated November 17, 2014, expressed an unmodified opinion on those financial statements.

Required Supplementary Information

U.S. generally accepted accounting principles require that the information in Other Data Report Nos. 1, 8, 9, 14, 17, and 18, except for the information included in the Other Data Info Section C – Tax Gap and Other Text Data of Other Data Report No. 1 (which are discussed below), be presented to supplement the basic closing package financial statements. Such information, although not a part of the basic closing package financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic closing package financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the closing package financial statements, and other knowledge we obtained during our audits of the closing package financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Combining Statement of Budgetary Resources and Management's Discussion and Analysis that U.S. generally accepted accounting principles require to be presented to supplement the closing package financial statements. Such missing information, although not a part of the closing package



financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the closing package financial statements in an appropriate operational, economic, or historical context. Our opinion on the closing package financial statements is not affected by this missing information.

Other Information

Our audits were conducted for the purpose of forming an opinion on the closing package financial statements as a whole. The information included in the Other Data Report Nos. 2, 11, 12, 15, and 16; the information included in the Other Data Info Section C – Tax Gap of Other Data Report No. 1; the information included in the Other Text Data of Other Data Report No. 1; and the information entitled “Threshold” in FR Notes Report Nos. 2 through 4B, 6 through 11, 15, 19, 20, and 28A; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; the information in the Closing Package Line Reclassification Summary Report – Statement of Net Cost; the information in the Closing Package Line Reclassification Summary Report – Statement of Changes in Net Position; and the information in the Closing Package Line Reclassification Summary Report – Custodial Activity are presented for purposes of additional analysis in accordance with TFM Chapter 4700 and are not a required part of the closing package financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the closing package financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards* and OMB Bulletin No. 14-02, we have also issued a combined auditors’ report dated November 17, 2014 which presents our opinion on the Department’s general-purpose financial statements; our consideration of the Department’s internal control over financial reporting; and the results of our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters that are required to be reported under *Government Auditing Standards*. That report should be read in conjunction with this report in considering the results of our audits of the closing package financial statements. Our audit of the general-purpose financial statements as of and for the year ended September 30, 2014 disclosed the following material weakness, significant deficiency, and noncompliance matters:

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



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

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

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

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

Compliance and Other Matters Specific to the Closing Package Financial Statements

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

Purpose of the Other Reporting Required by Government Auditing Standards

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

KPMG LLP

November 18, 2014

THIS PAGE INTENTIONALLY LEFT BLANK

SECTION II

**DEPARTMENT OF THE TREASURY'S
CLOSING PACKAGE FINANCIAL STATEMENTS
FOR FISCAL YEARS 2014 AND 2013**

THIS PAGE INTENTIONALLY LEFT BLANK

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Assets:				
Non-federal				
Cash and other monetary assets		235,764	177,483	177,483
Accounts and taxes receivable, net		42,509	38,602	38,602
Loans receivable, net		26,427	27,670	27,670
TARP direct loans and equity investments, net (for use by Treasury only)		2,174	17,869	17,869
Inventories and related property, net		891	750	750
Property, plant and equipment, net		2,800	2,646	2,646
Debt and equity securities		17,921	14,114	14,114
Investment in GSEs		95,810	140,221	140,221
Other assets		6,898	6,402	6,402
Total Non-Federal Assets		431,194	425,757	425,757
Federal				
Fund balance with Treasury (RC 40)		352,928	367,820	367,820
Federal investments (RC 01)		0	0	0
Accounts receivable (RC 22)		566	433	433
Accounts receivable, capital transfers (RC 12)		0	0	0
Interest receivable (RC 02)		266	282	282
Loans receivable (RC17)		1,242,157	1,122,973	1,122,973
Transfers receivable (RC 27)		0	0	0
Benefit program contributions receivable (RC 21)		0	0	0
Advances to others and prepayments		2	2	2

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
(RC 23)				
Other assets (without reciprocals) (RC 29) "G"		0	17,123,357	17,123,357
Other assets (without reciprocals) (RC 29) "Z"		0	0	0
Other assets (without reciprocals) (RC 29)		0	17,123,357	17,123,357
Asset for Agency's custodial and non-entity liabilities (RC 46)		0	0	0
Other assets (RC 30) "F"		0	0	0
Other assets (RC 30) "G"		17,949,849	0	0
Other assets (RC 30)		17,949,849	0	0
Total Federal Assets		19,545,768	18,614,867	18,614,867
Total Assets		19,976,962	19,040,624	19,040,624
Liabilities:				
Non-federal				
Accounts payable		(6,353)	(3,897)	(3,897)
Federal debt securities held by the public and accrued interest		(12,809,423)	(12,003,030)	(12,003,030)
Federal employee and veteran benefits payable		(691)	(685)	(685)
Environmental and disposal liabilities		0	0	0
Benefits due and payable		0	0	0
Loan guarantee liabilities		(6)	(9)	(9)
Liabilities to GSEs (for use by Treasury only)		0	0	0

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Insurance and guarantee program liabilities		0	0	0
Other liabilities		(80,233)	(202,491)	(202,491)
Total Non-Federal Liabilities		(12,896,706)	(12,210,112)	(12,210,112)
Federal				
Accounts payable (RC 22)		(235)	(128,489)	(128,489)
Accounts payable, capital transfers (RC 12)		0	0	0
Federal debt (RC 01)		(5,075,880)	(4,800,041)	(4,800,041)
Interest payable (RC 02)		(42,473)	(43,157)	(43,157)
Loans payable (RC 17)		0	0	0
Transfers payable (RC 27)		(114)	(28)	(28)
Benefit program contributions payable (RC 21)		(170)	(181)	(181)
Advances from others and deferred credits (RC 23)		(28)	(47)	(47)
Liability to the General Fund for custodial and other non-entity assets (RC 46)		(1,539,951)	(1,417,423)	(1,417,423)
Other liabilities (without reciprocals) (RC 29)		(18)	(3)	(3)
Liability for Fund Balance with Treasury (RC 40)		0	0	0
Other liabilities (RC 30) "F"		0	0	0
Other liabilities (RC 30) "G"		0	0	0
Other liabilities (RC 30)		0	0	0

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Total Federal Liabilities		(6,658,869)	(6,389,369)	(6,389,369)
Total Liabilities		(19,555,575)	(18,599,481)	(18,599,481)
Net Position:				
Net Position - Funds From Dedicated Collections "N"		(46,664)	(48,677)	(48,677)
Net Position - Funds From Dedicated Collections "F"		0	0	0
Net Position - Funds From Dedicated Collections "G"		0	0	0
Net Position - Funds From Dedicated Collections "Z"		0	0	0
Net Position - Funds From Dedicated Collections		(46,664)	(48,677)	(48,677)
Net Position - Funds other than those from Dedicated Collections "N"		(374,723)	(392,466)	(392,466)
Net Position - Funds other than those from Dedicated Collections "F"		0	0	0
Net Position - Funds other than those from Dedicated Collections "G"		0	0	0
Net Position - Funds other than those from Dedicated Collections "Z"		0	0	0
Net Position - Funds other than those from Dedicated Collections		(374,723)	(392,466)	(392,466)
Total Net Position		(421,387)	(441,143)	(441,143)

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Total Liabilities and Net Position		(19,976,962)	(19,040,624)	(19,040,624)

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal gross cost		35,891	16,313	16,313
Interest on debt held by the public		259,951	247,582	247,582
Gains/losses from changes in actuarial assumptions		0	0	0
General PP&E partial impairment loss		0	0	0
Total Non-Federal Gross Cost		295,842	263,895	263,895
Federal Gross Cost				
Benefit program costs (RC 26)		1,764	1,734	1,734
Imputed costs (RC 25)		796	776	776
Buy/sell costs (RC 24)		1,191	3,798	3,798
Federal securities interest expense (RC 03)		173,438	177,831	177,831
Borrowing and other interest expense (RC 05)		7,800	8,211	8,211
Borrowing losses (RC 06)		44	0	0
Other expenses (without reciprocals) (RC 29) "G"		477	0	0
Other expenses (without reciprocals) (RC 29) "Z"		0	469	469
Other expenses (without reciprocals) (RC 29)		477	469	469
Total Federal Gross Cost		185,510	192,819	192,819
Department Total Gross Cost		481,352	456,714	456,714

Earned Revenue:

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Non-Federal Earned Revenue		(35,450)	(134,405)	(134,405)
Federal Earned Revenue				
Benefit program revenue (exchange) (RC 26)		0	0	0
Buy/sell revenue (RC 24)		(2,240)	(1,039)	(1,039)
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)		0	0	0
Borrowing and other interest revenue (exchange) (RC 05)		(39,670)	(37,614)	(37,614)
Borrowings gains (RC 06)		(32)	(32)	(32)
Other revenue (without reciprocals) (RC 29) "G"		0	0	0
Other revenue (without reciprocals) (RC 29) "Z"		0	0	0
Other revenue (without reciprocals) (RC 29)		0	0	0
Total Federal Earned Revenue		(41,942)	(38,685)	(38,685)
Department Total Earned Revenue		(77,392)	(173,090)	(173,090)
Net Cost		403,960	283,624	283,624

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Beginning Net Position		(441,143)	(389,396)	(389,396)
Non-federal prior-period adjustments				
Changes in accounting principles		0	0	0
Corrections of errors - Non-federal		0	0	0
Corrections of errors - years preceding the prior year - Non-federal		0	0	0
Federal prior-period adjustments				
Change in accounting principles (RC 29)		0	0	0
Corrections of errors - federal (RC 29)		0	0	0
Corrections of errors - years preceding the prior year - federal (RC 29)		0	0	0
Adjusted Beginning Net Position Balance		(441,143)	(389,396)	(389,396)
Non-Federal Nonexchange Revenue				
Individual income tax and tax withholdings (for use by Treasury only)		(2,269,321)	(2,128,111)	(2,128,111)
Corporation income taxes (for use by Treasury only)		(317,827)	(270,425)	(270,425)
Excise taxes		(91,659)	(82,449)	(82,449)
Unemployment taxes		(8,464)	(7,749)	(7,749)

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Custom duties		0	0	0
Estate and gift taxes		(19,275)	(18,783)	(18,783)
Other taxes and receipts		(114,222)	(84,968)	(84,968)
Miscellaneous earned revenues		0	23	23
Total Non-Federal Nonexchange Revenue		(2,820,768)	(2,592,462)	(2,592,462)
 Federal Nonexchange Revenue				
Federal securities interest revenue including associated gains and losses (nonexchange) (RC 03)		0	0	0
Borrowings and other interest revenue (nonexchange) (RC 05)		0	0	0
Benefit program revenue (nonexchange) (RC 26)		0	0	0
Other taxes and receipts (RC 45)		0	0	0
Total Federal Nonexchange Revenue		0	0	0
 Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		12,827	(498,977)	(498,977)
Appropriation of unavailable special or trust fund receipts transfers-in (RC 07)		0	0	0
Appropriation of unavailable special or trust fund receipts transfers-out		0	0	0

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
(RC 07)				
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		(592)	(25)	(25)
Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)		0	0	0
Expenditure transfers-in of financing sources (RC 09)		0	0	0
Expenditure transfers-out of financing sources (RC 09)		144	83	83
Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)		0	0	0
Nonexpenditure transfers-out of financing sources - capital transfers (RC 11)		0	0	0
Collections for others transferred to the General Fund (RC 44)		0	0	0
Accrual for amounts to be collected for others and transferred to the General Fund (RC 29)		0	0	0
Other budgetary financing sources (RC 29) "G"		(459,844)	(11,922)	(11,922)
Other budgetary financing sources (RC 29) "Z"		(3)	763	0
Other budgetary financing sources		(459,847)	(11,159)	(11,922)

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
(RC 29)				
Warrants issued (RC 41)		0	0	0
Trust Fund Warrants Issues Net of Adjustments (RC 45)		0	0	0
Total Budgetary Financing Sources		(447,468)	(510,078)	(510,841)
Other Financing Sources:				
Transfers-in without reimbursement (RC 18)		(5)	0	0
Transfers-out without reimbursement (RC 18)		49	42	42
Imputed financing source (RC 25)		(796)	(776)	(776)
Non-entity collections transferred to the General Fund (RC 44)		2,894,942	2,770,760	2,770,760
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		(2,742)	(2,857)	(2,857)
Other non-budgetary financing sources (RC 29) "G"		(7,399)	0	0
Other non-budgetary financing sources (RC 29) "Z"		(17)	0	0
Other non-budgetary financing sources (RC 29)		(7,416)	0	0
Transfer in of Agency Unavailable Custodial and Non-entity Collections (RC 44)		0	0	0
Accrual of Agency Amounts to be		0	0	0

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

11-18-2014 11:51:09

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2014

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported
Collected (RC 48)				
Total Other Financing Sources		2,884,032	2,767,169	2,767,169
Net Cost		403,960	283,624	283,624
Ending Net Position Balance		(421,387)	(441,143)	(441,906)

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

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

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 16 and 23

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Federal Reserve Earnings (to be completed only by the (Department of the Treasury) **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Credit	1,919,365	1,930,247	1,930,247	0
2		FRB earnings on Treasury securities that exceed the statutory amount.	Credit	99,235	75,767	75,767	0

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Credit				
4		Related party net cost of operations	Debit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				

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

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

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 16 and 23

Status: Complete

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

I = Inactive Line

Tab: Text Data

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

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

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

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 16 and 23

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
11	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
12	Describe the "Other Notes Info" tab, "Related party net cost of operations" transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
13	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	See CP Note 31 Part 2 AB
14	Provide details on the investments in related parties.	N/A
15	Provide details on related party leases.	N/A
16	Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	See CP Note 31 Part 2 AB
17	Provide any other useful information on related parties.	See CP Note 31 Part 2 AB

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, and 12.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Cash and other monetary assets	D	A	235,764	177,483	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash- not restricted	153,202	82,742	82,742	0
2	Operating Cash- restricted				
3	Other cash - not restricted	440	207	207	0
4	Other cash - restricted	585	399	399	0
5	International monetary assets	65,987	72,888	72,888	0
6	Gold	11,062	11,062	11,062	0
7	Foreign currency	4,488	10,185	10,185	0
	Total	235,764	177,483	177,483	0

Line Description	Question	Answer
Line Item Notes - Operating Cash- not restricted (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.
Line Item Notes - Other cash - not restricted (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.
Line Item Notes - Other cash - restricted (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.

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

Note: 02 Cash and Other Monetary Assets**Fiscal Year:** 2014**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 1, 5, 6, and 12.**Status:** Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit - available balance	Debit	47,617	44,649	44,649	0
2		Reserve Position in the IMF	Debit	14,693	19,838	19,838	0
3		SDR Holdings- Exchange Stabilization Fund	Debit	53,154	54,972	54,972	0
4		SDR Certificates outstanding with the FRB	Credit	5,200	5,200	5,200	0
5		Interest bearing liability to the IMF for SDR Allocations	Credit	52,358	54,177	54,177	0
6		Gold certificates	Credit	11,037	11,037	11,037	0

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of fine troy ounces of gold	N/A	261,498,927.0000	261,498,927.0000	261,498,927.0000	.0000
2		Statutory price of 1 fine troy ounce of gold	N/A	42.2222	42.2222	42.2222	.0000
3		Market value of 1 fine troy ounce of gold	N/A	1,216.5000	1,326.5000	1,326.5000	.0000

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, and 12.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER
1		Total Cash Held Outside Treasury (reported to Treas central account thru the statement of Transac/ Stat of Accountbilit	Credit		
2			Credit		
3			Credit		
4			Credit		
5			Credit		
6			Credit		
7		Total cash reported in Note 2.	N/A		

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

Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

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

Status: Complete

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

I = Inactive Line

Tab: Text Data

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

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

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Accounts and taxes receivable, net	D	A	42,509	38,602	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	787	500	500	0
2	Related interest receivable - accounts receivable	1,701	3,087	3,087	0
3	Penalties, fines, and administrative fees receivable	85	33	33	0
4	Less: allowance for loss on accounts receivable	-3	-2	-2	0
5	Less: allowance for loss on interest receivable	-17	-7	-7	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-59	-22	-22	0
7	Taxes receivable, gross	156,158	159,087	159,087	0
8	Less: allowance for loss on taxes receivable	-116,143	-124,074	-124,074	0
	Total	42,509	38,602	38,602	0

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

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

Note: 03 Accounts and Taxes Receivable

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 13

Status: Complete

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

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Related interest receivable - accounts receivable (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The \$1.4 billion year-to-year decrease is due primarily to a reduction in the Receivable on Deposit of Earnings, Federal Reserve System. Federal Reserve Banks are required by the Board of Governors of the Federal Reserve System to transfer to the U.S. Treasury excess earnings, after providing for the cost of operations, payment of dividends, and reservation of an amount necessary to equate surplus with capital paid in. In the event of losses, or a substantial increase in capital, a Reserve Bank will suspend its payments to the U.S. Treasury until such losses or increases in capital are recovered through subsequent earnings. Weekly payments to the U.S. Treasury may vary significantly based on economic conditions and tax receipt collections.

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

Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 13	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Taxes (To be completed by the Depts. of Treasury, Labor and Homeland Security)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero			
			Rounding Method: Millions				
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest on uncollectible accounts (SFFAS No. 1, par. 55)	Debit				

Tab: Text Data

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	Allowances are calculated differently by each Treasury bureau depending on the nature of the balances
2	Describe the method(s) used to calculate the allowance on taxes receivable.	IRS- Uses a sophisticated model to estimate both taxes receivable and the allowance. TTB uses aging, analysis of individual accounts, analysis of offers in compromise, etc.
3	Explain any material difference between the balance of accounts receivable and the amounts reported on the Treasury Report on Receivables.	The Treasury Report on Receivables is not available. Thus, Treasury cannot determine if there is a variance.
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2. I.

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

Note: 04A Direct Loans Receivable, Net

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 11, and 12.

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Loans receivable, net		D	A	26,427	27,670		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description	CY Face Value of loans outstanding	CY Long-term cost of loans outstanding	CY Net Loans Receivable	PY Face Value of loans outstanding	PY Long-term cost of loans outstanding	PY Net Loans Receivable
13	International Monetary Fund -- Quota	1,995	159	1,836	1,995	99	1,896
14	International Monetary Fund -- New Arrangements to Borrow	4,371	134	4,237	3,653	-15	3,668
15	SBLF	3,186	36	3,150	3,633	28	3,605
16	IMF-NAB (Non FCRA)	9,841	412	9,429	10,110	156	9,954
17	HFA Initiative	8,667	1,050	7,617	9,335	915	8,420
18							
19							
20	All other loans receivable	174	16	158	143	16	127
Total		28,234	1,807	26,427	28,869	1,199	27,670

Threshold

Line Description	Question	Answer
Line Item Notes - SBLF (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.
Line Item Notes - SBLF (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.
Line Item Notes - IMF-NAB (Non FCRA) (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.
Line Item Notes - HFA Initiative (CY Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Under the terms of the NIBP, the Department purchased securities of Fannie Mae and Freddie Mac backed by new mortgage revenue bonds issued by HFAs. The Department performed a financial statement re-estimate of the NIBP program's cost as of September 30, 2014. The re-estimate resulted in an upward re-estimate, or an increase in the cost of the program, of \$175 million as of September 30, 2014. The upward re-estimate was primarily driven by lower forecasted prepayment rates that increase the cost of the program since HFA bonds carry a lower weighted average coupon that the funding cost of the program.

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

Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 11, and 12.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Threshold		
Line Description	Question	Answer
Line Item Notes - All other loans receivable (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

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

Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 11, and 12.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Subsidy Expense/(Income)			Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
13		International Monetary Fund -- Quota	Debit	59	5	5	0
14		Internation Monetary Fund -- New Arrangements to Borrow	Debit	147	6	6	0
15		SBLF Small Business Lending Fund	Debit	24	34	34	0
16			Debit				
17		HFA Initiative	Debit	175	-74	-74	0
18			Debit				
19			Debit				
20		All other loans receivable	Debit	0	6	6	0
21		Total	N/A	405	-23	-23	0

Threshold		
Line Description	Question	Answer
Other Notes Info - SBLF Small Business Lending Fund (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - HFA Initiative (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The upward re-estimate (Increase in Cost) of \$175M in fiscal year 2014 was primarily driven by lower forecasted prepayment rates that increase the cost of the program since HFA bonds carry a lower weighted average coupon than the funding cost of the program. The prior year FY 2013 downward re-estimates (Decrease in Costs) of -\$74M were driven by higher than anticipated principal collections.

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

Note: 04A	Direct Loans Receivable, Net	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 11, and 12.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Foreclosed Assets - Balances (SFFAS No. 3, par. 91)	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero		
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Balances for property held Pre-1992	Debit				
2		Balances for property held Post-1991	Debit				

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

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

Note: 04B	Loan Guarantees	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Loan guarantee liabilities		C	L	6	9		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line	Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
9	I	Air Transportation Stabilization Board					
13		FHA -Refinance Program	6	9	9	0	
14							
15							
16							
17							
18		All other loan guarantee liabilities					
Total			6	9	9	0	

Line Description	Question	Answer
Line Item Notes - FHA -Refinance Program (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

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

Note: 04B	Loan Guarantees	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information			Line Attributes: Dollars			Rounding Method: Millions			Decimal: Zero	
Line	Status	Line Description	NB	CY Face Value of Loans Outstanding D	CY Amount Guaranteed by the Government D	CY Subsidy Expense D	PY Face Value of Loans Outstanding D	PY Amount Guaranteed by the Government D	PY Subsidy Expense D	D	D	
12			N/A									
13		FHA-Refinance Program	N/A	489	34	-3	489	59			2	
14			N/A									
15			N/A									
16			N/A									
17		All other loans guarantee liabilities	N/A									
18		Total:	N/A	489	34	-3	489	59			2	

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

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

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

Note: 05	Inventories and Related Property	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Dept no separate note disclosure	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description						
	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Inventories and related property, net	D	A	891	750		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description		2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year		765	640	640	0
2	Prior-period adjustment (not restated)					
3	Capitalized acquisitions from the public		937	904	904	0
4	Capitalized acquisitions from Government agencies					
5	Inventory sold or used		-799	-779	-779	0
6	Total allowance for inventories and related property		-12	-15	-15	0
	Total		891	750	750	0

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

Note: 05 Inventories and Related Property

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Immaterial to the Dept no separate note disclosure

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Inventory Year-end Balances by Category Type

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Inventory purchased for sale	Debit				
2		Inventory held in reserve for future sale to the public	Debit				
3		Inventory and operating materials and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit				
5		Operating materials and supplies held for use	Debit	14	14	14	0
6		Operating materials and supplies held in reserve for future use	Debit	36	34	34	0
7		Operating materials and supplies excess, obsolete, and unserviceable	Debit				
8		Stockpile materials	Debit				
9		Stockpile materials held for sale	Debit				
10		Forfeited property	Debit	87	75	75	0
11		Other related property	Debit	766	642	642	0
12		Total allowance for inventories and related property	Credit	12	15	15	0
13		Total inventories and related property, net	N/A	891	750	750	0

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

Note: 05	Inventories and Related Property	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Dept no separate note disclosure	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Capitalized Acquisitions From Government Agencies by Trading Partner	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit				
2		Department of Defense	Debit				
3		Department of Justice	Debit				
4		National Aeronautics and Space Administration	Debit				
5		All other departments	Debit				
6		Total Capitalized Assets from federal Agencies	N/A				

Section: C	Section Name: Other Information - Dollar Value	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	608	646	646	0
2		Forfeited property	Debit	69	60	60	0
3		Goods held under price support and stabilization programs	Debit				

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

Note: 05 Inventories and Related Property

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Immaterial to the Dept no separate note disclosure

Status: Complete

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

I = Inactive Line

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

Line Attributes: Units

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	37,600.0000	34,559.0000	34,559.0000	.0000
2		Forfeited property	N/A	19,927.0000	16,311.0000	16,311.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

Tab: Text Data

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

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

Note: 06 Property, Plant, and Equipment

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 14

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Property, plant and equipment, net		D	A	2,800	2,646		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description	CY PP&E	CY Accum. Depr./Amortization	CY Net PP&E	PY PP&E	PY Accum. Depr./Amortization	PY Net PP&E
1	Balance beginning of year	6,347	3,701	2,646	6,184	3,749	2,435
2	Prior-period adjustments (not restated)						
3	Capitalized acquisitions from the public	609		609	619		619
4	Capitalized acquisitions from government agencies	38	10	28	45	1	44
5	Deletions from the Balance Sheet, including deletions related to partial impairment of PP&E (for early implementation of SFFAS44)	-291	-258	-33	-476	-452	-24
6	Revaluations	-26	-30	4	-25	-22	-3
7	Stewardship reclassifications						
8	Depreciation/amortization		454	-454		425	-425
	Total	6,677	3,877	2,800	6,347	3,701	2,646

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Cost of PP&E for each category				Line Attributes: Dollars	
						Rounding Method: Millions	Decimal: Zero
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	740	737	737	0
2		Furniture, fixtures, and equipmen (including aircraf,ships, vessels, small boats, and vehicles)	Debit	2,861	2,867	2,867	0
3		Construction in progress	Debit	68	133	133	0
4		Land and Land Rights	Debit	18	18	18	0
5		Internal use software	Debit	2,559	2,180	2,180	0
6		Assets under capital lease	Debit	18	9	9	0
7		Leasehold improvements	Debit	413	403	403	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	6,677	6,347	6,347	0

Threshold	Question	Answer
Other Notes Info - Construction in progress (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - Internal use software (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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

Note: 06 Property, Plant, and Equipment

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 14

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Threshold

Line Description	Question	Answer
Other Notes Info - Assets under capital lease (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	396	383	383	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,984	2,005	2,005	0
3		Internal use software	Credit	1,302	1,143	1,143	0
4		Assets under capital lease	Credit	6	3	3	0
5		Leasehold improvements	Credit	189	167	167	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-3,877	-3,701	-3,701	0

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

Note: 06	Property, Plant, and Equipment	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Intragovernmental Capitalized acquisition amounts	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	22	33	33	0
2		Department of Defense	Debit				
3		Department of the Interior	Debit	1	6	6	0
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				
6		All other departments	Debit	15	6	6	0
7		Total capitalized assets from federal agencies	N/A	38	45	45	0

Section: D	Section Name: Gain/Loss on Sale/Disposition	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	74	-19	-19	0

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

Note: 06 Property, Plant, and Equipment

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 14

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	Treasury complex (Main Treasury Building and Annex) and Mint has 4 buildings.
2	For early implementers of SFFAS 42, provide a general description of what constitutes general PP&E impairment. Include a general description of the PP&E remaining in use and the nature of the impairment (SFFAS44, par. 26a).	See CP Notes 31 Part 2 J
3	Provide any other relevant information pertaining to this note and any material changes from the prior fiscal years' depreciation methods and capitalization thresholds. In addition, describe briefly the significant accounting policies pertaining to this note.	See CP Notes 31 Part 2 J

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1, 10, and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Debt and equity securities	D	A	17,921	14,114	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Non-U.S. Government Securities	17,904	14,096	14,096	0
2	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities				
3	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities				
4	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds				
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All: Other fixed/debt securities	1	2	2	0
6	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Common Stocks	14	14	14	0
7	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Unit Trusts				
8	Equity Securities (FASB ASC 320-10-50-1 and 320-10-50-9): All Other Equity	2	2	2	0

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

Note: 07	Debt and Equity Securities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1, 10, and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line	Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other				
		Total	17,921	14,114	14,114	0

Threshold		
Line Description	Question	Answer
Line Item Notes - All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All:Other fixed/debt securities (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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

Note: 07 Debt and Equity Securities

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 10, and 26

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A						
2		Fixed/Debt Securities: Non-U.S. Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A	3	-2	1	4	-2	2
6		Equity Securities: Common stocks	N/A	18	-4	14	18	-4	14
7		Equity Securities: Unit trusts	N/A				6	-4	2
8		Equity Securities: All Other equity securities	N/A	6	-4	2			
9		Other	N/A						
10		Total Held-to-Maturity Securities	N/A	27	-10	17	28	-10	18

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

Note: 07 Debt and Equity Securities

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 10, and 26

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value
1		Fixed/Debt Securities: Non-US Government securities	N/A	19,017	-1,113	17,904	14,205	-109	14,096
2		Fixed/Debt Securities: Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A						
6		Equity Securities: Common stocks	N/A						
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All other equity securities	N/A						
9		Other	N/A						
10		Total Available-for-Sale Securities	N/A	19,017	-1,113	17,904	14,205	-109	14,096

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

Note: 07 Debt and Equity Securities

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 10, and 26

Status: Complete

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

I = Inactive Line

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

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

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

Note: 07 Debt and Equity Securities

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 10, and 26

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
2		Gross realized gains (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Debit				
3		Gross realized losses (included in earnings) from sales of available-for-sale securities (FASB ASC 320-10-50-9)	Credit				
4		Gross gains included in earnings from s from transfers of securities from available-for-sale into trading	Debit				
5		Gross losses included in earnings from s from transfers of securities from available-for-sale into trading	Credit				
6		Net unrealized holding gain on available-for-sale securities included in accumulated other comprehensive income	Debit	-1,113	-109	-109	

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

Note: 07 Debt and Equity Securities

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 10, and 26

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Change
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit				
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit				
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit				
10		Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

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

Note: 07 Debt and Equity Securities

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 10, and 26

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	CDF - Line 5 represents \$.5M in convertible subordinated debt securities and \$1.5M in secondary capital investments in federal credit unions. Line 8 represents \$2M of other equity securities with limited partnership interests.
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	CDF - Line 5 represents \$2M in convertible subordinated debt securities (and the related \$1.8M discount on imputed interest) and \$2M in secondary capital investments in federal credit unions. Line 8 represents \$5.5M of other equity securities with limited partnership interests. All of CDFI securities are ζ Held to Maturity. ζ
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB ASC 320-10-50-9).	ESF - Any long term held by ESF maturing in FY14 was reclassified to earning by taking the fair value less the amortized cost.
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB ASC 320-10-50-10).	N/A
5	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31. Part 2.G

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

Note: 08	Other Assets	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Other assets	D	A	6,898	6,402		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	7	6	6	0
4	Regulatory assets				
5	Derivative assets				
6	Other assets	6,891	6,396	6,396	0
	Total	6,898	6,402	6,402	0

Threshold

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2013 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Most of this balance relates to the Internal Revenue Service (IRS) and fluctuation of this amount is not significant.
Line Item Notes - Advances and prepayments (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Most of this balance relates to the Internal Revenue Service (IRS) and fluctuation of this amount is not significant.

Tab: Text Data

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances to the public consist of cash outlays for criminal investigations (IRS) and employee travel.
2	Provide a description and related amounts for balances that exceed \$1 billion in the line titled "Other Assets" on the "Line Item Notes" tab.	\$6,891 billion relates to Treasury participation in Multilateral Development Banks (MDB). See AFR Note 9.
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A.
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.G. Investments in International Financial Institutions paragraph 1 only.

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

Note: 09	Accounts Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Accounts payable	C	L	6,353	3,897	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	6,353	3,897	3,897	0
	Total	6,353	3,897	3,897	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Increase in Accounts Payable was due to a \$1.8 billion increase in IRS refunds payable and a \$747 million increase in claims payable to energy companies and Indian Tribes out of Judgments, Court of Claims Fund.

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

Note: 09	Accounts Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 19	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Interest	No Data Flag: YES	Line Attributes: Dollars							
			Rounding Method: Millions							
			Decimal: Zero							
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	C	Previously Rptd	C	Line Item Changes	D
1		Interest accrued and owed to others	N/A							

Tab: Text Data

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

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

Note: 10A Federal Debt Securities Held by the Public	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000 Department of the Treasury	Agency Notes: 1 and 16	
Status: Complete	The accompanying notes are an integral part of these financial statements.	
I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Federal debt securities held by the public and accrued interest	C	L	12,809,423	12,003,030	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable Securities - Treasury bills	1,409,627	1,527,909	1,527,909	0
2	Marketable Securities - Treasury notes	8,160,196	7,750,336	7,750,336	0
3	Marketable Securities - Treasury bonds	1,534,068	1,363,114	1,363,114	0
4	Marketable Securities - Treasury inflation protected securities	1,167,661	936,041	936,041	0
5	Non-marketable securities	513,419	398,879	398,879	0
6	Unamortized premium on Treasury securities	34,188	36,090	36,090	0
7	Unamortized discount on Treasury securities	-63,567	-60,534	-60,534	0
8	Accrued interest payable on debt issued by Treasury	53,831	51,195	51,195	0
9	Securities at par				
10	Unamortized premium on securities				
11	Unamortized discount on securities				
12	Accrued interest payable on agency securities				
	Total	12,809,423	12,003,030	12,003,030	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Marketable Securities - Treasury bonds (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Treasury primarily used the existing suite of securities to meet the borrowing needs of the Federal Government while increasing its offerings of longer term securities to extend the average length of maturity. As a result, Treasury Bonds increased by \$171 billion.

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

Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 16

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	17,781,107	16,699,396	16,699,396	0
2		Statutory debt limit	Credit	0	16,699,421	16,699,421	0
3		Loss or gain for difference between the reacquisition price and the net carrying value of the extinguished debt	Credit				

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

Line Attributes: Percent

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Marketable securities - Treasury bills	N/A	.1000	.1000	.1000	.0000
2		Marketable securities - Treasury notes	N/A	1.8000	1.8000	1.8000	.0000
3		Marketable securities - Treasury bonds	N/A	4.9000	5.1000	5.1000	.0000
4		Marketable securities - Treasury inflation protected securities	N/A	.9000	1.1000	1.1000	.0000
5		Non-marketable securities	N/A	2.3000	2.4000	2.4000	.0000

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

Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 16

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Pursuant to federal law, are old currencies issued by the federal government and not yet redeemed or written off identified as a Federal debt liability at face value?	Fiscal Service does not write off debt. The Matured Unredeemed (old) debt is recorded at par value and is also fully amortized. Therefore, yes, it is recorded at face value in the debt liability.
2	Provide the losses or gains for the difference between the reacquisition price and the net carrying value of the extinguished debt recognized currently in the period of the extinguishment for those securities that are retired before the maturity date because of a call feature of the security, or because they are eligible for redemption by the holder on demand.	Currently, Marketable Treasury Securities and most non-marketable Treasury securities are not early redeemable. Therefore, there are no gains or losses to record. These securities are redeemed at par value. The only Treasury securities that are early redeemable are Government Account Series securities (GAS), which are non-marketable. However, the intent of the GAS program is to hold to maturity, and because of this intent the information found in SFFAS 1 and 5, Fiscal Service records these securities at amortized cost, not the market value. Gains and losses are not broken out and reported separately because they are not material.
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See note 31 Part 2.K New Treasury security-Floating Rate Notes (FRN) balance of \$122,985 million included as part of Treasury Inflation Protected Securities balance. Separate line for FRN not added in GFRS.

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

Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.	I = Inactive Line	

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
19		Department of Treasury, Exchange Stabilization Fund	N/A	22,649			22,649	22,669	
23		Hope Bond	N/A	494			494	494	
24			N/A						
25			N/A						
26		All other programs and funds	N/A	7,663	459	252	7,456	9,150	374
27		Total	N/A	30,806	-459	252	30,599	32,313	-374

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
19		Department of Treasury, Exchange Stabilization Fund	N/A		22,669
23		Hope Bond	N/A		494
24			N/A		
25			N/A		
26		All other programs and funds	N/A	242	9,018
27		Total	N/A	242	32,181

Section: B	Section Name: Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

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

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

Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Fiduciary Funds - Tresury Securities Held by Deposit Funds (or Held by Non-Federal Custodians) with Fiduciary Activity	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

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

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

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

Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

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

Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

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

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Social Security Administration, Federal Old-Age and Survivors Insurance	Debit	2,712,805	2,655,599	2,655,599	0
2		Office of Personnel Management, Civil Service Retirement and Disability	Debit	843,557	713,761	713,761	0
3		Office of Personnel Management, Employees Health Benefits	Debit	23,556	23,427	23,427	0
4		Department of Health and Human Services, Federal	Debit	202,207	206,010	206,010	0

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

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

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 26 and FS Schedule

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
		Hospital Insurance					
5		Department of Defense, Military Retirement Fund	Debit	483,111	421,327	421,327	0
6		Department of Defense, Medicare-Eligible Retiree Health Care Fund	Debit	200,372	188,664	188,664	0
7		Social Security Administration, Federal Disability Insurance	Debit	70,113	100,791	100,791	0
8		Department of Labor, Unemployment	Debit	35,919	29,478	29,478	0
9		Federal Deposit Insurance Corporation Funds	Debit	48,750	36,864	36,864	0
10		Office of Personnel Management, Employees' Life Insurance	Debit	43,213	41,951	41,951	0
11		Department of Energy, Nuclear Waste Disposal	Debit	51,527	50,598	50,598	0
12		Department of Health and Human Services, Federal Supplementary	Debit	68,391	67,385	67,385	0
13		Housing and Urban Development, Federal Housing Administration	Debit				
14		Department of Veterans Affairs, National Service Life Insurance Fund	Debit				
15		Department of	Debit				

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

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

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 26 and FS Schedule

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
16		Transportation, Highway Trust Fund Department of Transportation, Airport and Airway Trust Fund	Debit	12,759	11,808	11,808	0
17		Pension Benefit Guaranty Corporation Fund	Debit	17,444	22,575	22,575	0
18		Department of State, Foreign Services Retirement and Disability Fund	Debit	17,792	17,364	17,364	0
19		Department of the Treasury, Exchange Stabilization Fund	Debit	22,649	22,669	22,669	0
20		Railroad Retirement Board	Debit				
21		Office of Personnel Management, Postal Service Retiree Health	Debit	48,468	42,324	42,324	0
22		Housing and Urban Development, Ginnie Mae	Debit				
23		Federal Financing Bank - Hope Bond	Debit	494	494	494	0
24		National Credit Union Share Insurance Fund	Debit	11,024	10,643	10,643	0
25			Debit				
26		All other programs and funds	Debit	111,337	92,477	92,477	0
27		Subtotal Intragovernmental Debt Holdings	N/A	5,025,488	4,756,209	4,756,209	0

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

Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Programs and Funds (to be completed only by Treasury)			Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
28		Total Net Unamortized Premiums/Discounts for Intragovernmental	Debit	67,822	69,447	69,447	0
29		Total Intragovernmental Debt Holdings	N/A	5,093,310	4,825,656	4,825,656	0

Threshold	Line Description	Question	Answer
	Other Notes Info - Office of Personnel Management, Civil Service Retirement and Disability (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Defense, Military Retirement Fund (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Social Security Administration, Federal Disability Insurance (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Department of Labor, Unemployment (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Federal Deposit Insurance Corporation Funds (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Pension Benefit Guaranty Corporation Fund (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.
	Other Notes Info - Office of Personnel Management, Postal Service Retiree Health (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.

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

Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26 and FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Threshold		
Line Description	Question	Answer
Other Notes Info - All other programs and funds (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	We have included the investments in federal debt securities in this note in accordance with the TFM guidance. These amounts represent intra-Treasury amounts that are eliminated from the closing package financial statement report - Balance Sheet

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Federal employee and veteran benefits payable	C	L	691	685		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veteran's compensation and burial benefits				
4	Life Insurance and accrued benefits				
5	FECA Benefits	616	619	619	0
6	Liability for other retirement and postemployment benefits	75	66	66	0
	Total	691	685	685	0

Line Description	Question	Answer
Line Item Notes - Liability for other retirement and postemployment benefits (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year (unaudited).	This variance is not material to the Department's financial statements.

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

Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period	Credit				
2		Prior-period adjustments(not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal Costs (SFFAS No. 5, par. 72)	Credit				
5		Interest on pension liability during the period	Credit				
6		Prior (and past) service cost (from the initiation of a new plan)	Credit				
7		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
8		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
9		Other	Credit				
10		Total pension expense (SFFAS No. 5, par.72)	N/A				
11		Less Benefits Paid	Debit				

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

Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
12		Pension and Accrued Benefits Liability-end of period	N/A				

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest (except OPM)	N/A				
2		Rate of inflation (except OPM)	N/A				
3		Projected salary increases (except OPM)	N/A				
4		CSRS - rate of interest (OPM only)	N/A				
5		CSRS - rate of inflation (OPM only)	N/A				
6		CSRS - projected salary increases (OPM only)	N/A				
7		CSRS - cost of living adjustment (OPM only)	N/A				
8		FERS - rate of interest (OPM only)	N/A				
9		FERS - rate of inflation (OPM only)	N/A				
10		FERS - projected salary increases (OPM only)	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
11		FERS - cost of living adjustment (OPM only)	N/A				

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Actuarial (gains)/losses (from experience)	Credit				
7		Actuarial (gains)/losses (from assumption changes)	Credit				
8		Other	Credit				
9		Total	N/A				

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Postretirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars				
			Rounding Method: Millions				
			Decimal: Zero				
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
		postretirement health benefits expense					
10		Less claims paid	Debit				
11		Postretirement health and accrued benefits liability-end of period	N/A				

Section: D	Section Name: Postretirement Health Liability Significant Assumptions Used in Determining the Current FY and Prior FY Valuation	No Data Flag: YES	Line Attributes: Percent				
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Ultimate rate of medical trend	N/A				
3		Single equivalent rate of medical trend	N/A				

Section: F	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars				
			Rounding Method: User-Defined				
			Decimal: User-Defined				
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable securities included	Debit				

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

Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

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

I = Inactive Line

Section: F **Section Name:** Other

No Data Flag: YES

Line Attributes: Dollars

Rounding Method: User-Defined

Decimal: User-Defined

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
		in line 2					
4		Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit				
6		Projected future payments for pension benefits (VA only)	Credit				
7		Average medical cost per year (VA only)	Credit				

Section: L **Section Name:** Civilian Life Insurance and Accrued Benefits

No Data Flag: YES

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actuarial accrued life insurance benefits liability-beginning of period	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	N/A				
4		New entrant expense	Credit				
5		Interest on life	Credit				

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

Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: L	Section Name: Civilian Life Insurance and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
6		insurance liability during the period					
		Actuarial (gains)/losses (from experience) (SFFAS No. 33, par. 22)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS No. 33, par. 22)	Credit				
8		Other	Credit				
9		Total life insurance expense	N/A				
10		Less costs paid	Debit				
11		Actuarial accrued life insurance benefits liability - end of period	N/A				

Section: M	Section Name: Civilian Actuarial Life Insurance Liability	No Data Flag: YES	Line Attributes: Percent
-------------------	--	--------------------------	---------------------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

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

Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide the following information as it relates to the future policy benefits for noncancelable and renewable life insurance (other than whole life) (SFFAS No. 5, par. 110, table 9): a description of each component of the liability for future policy benefits, an explanation of its projected use, and any other potential uses.	N/A
2	For pension plans that differ from the Civil Service Retirement System (CSRS), the Federal Employee Retirement System (FERS), and the Military Retirement System (MRS), describe how and why the assumptions differ from one of those plans (SFFAS No. 5, par. 67).	N/A
3	Provide the long-term projection of the significant economic assumptions used in determining pension liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
4	Provide a description of the changes in the significant assumptions used in determining pension liability and the related expense (SFFAS No. 33, par.19).	N/A
5	Provide the long-term projection of the significant economic assumptions used in determining the postretirement health benefits liability and the related expense (example of assumptions: actuarial, economic, interest rate, and trend).	N/A
6	Provide a description of the changes in the significant assumptions used in determining the postretirement health benefits liability and the related expense (SFFAS No. 33, par. 19).	N/A
7	Provide the reason for significant changes in the actuarial liability for the DOD Military Retirement Fund for the current FY (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	N/A
8	Provide the reason for significant changes in the actuarial liability for the DOD Medicare Eligible Retiree Health Care Fund (DOD only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	N/A
9	Provide the reason for significant changes in the actuarial liability for veterans compensation and burial benefits (VA only). Describe those that relate to significant changes in assumptions, if any (SFFAS No. 33, par. 19).	N/A
10	Provide the source(s) of the information entered for Line Item Notes tab lines 4, 5, and 6.	Bureau's trial balance
11	Provide the source(s) for the components of pension expense entered in Section A.	N/A
12	Provide the source(s) for the interest rate for pension expense entered in Section B.	N/A
13	Provide the source(s) for the components of postretirement expense entered in Section C.	N/A
14	Provide the source(s) for the interest rate for pension expense entered in Section D.	N/A
15	Provide the source(s) for workers' compensation benefits entered in Sections N and O (to be completed only by DOL).	N/A

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

Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
16	Provide the source(s) for the life insurance benefits entered in Section P (to be completed only by VA).	N/A
17	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.O

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Environmental and disposal liabilities		C	L	0	0	
		Variance:		0	0	
		Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
9						
10						
11						
12						
13						
14		Other Environmental and Disposal Liabilities				
		Total				

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

Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information		No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				
2		Unrecognized portion of est total asbestos-related cleanup costs assoc with gen PP&E SFFAS No6 par 109 Bulletin 2006-1	Debit				
3		Asbestos-related environmental and disposal liability (Technical Bulletin 2006-1)	Debit				

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

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

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

Note: 13	Benefits Due and Payable	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER	
Benefits due and payable	C	L	0	0	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement Benefits Due and Payable				
	Total				

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

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

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

Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Insurance and guarantee program liabilities		C	L	0	0		
Variance:				0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
7		Other Insurance Programs				
8						
9						
Total						

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

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

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

Note: 15	Other Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, 18, and 19.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER		
Other liabilities	C	L	80,233	202,491		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	73	299	299	0
2	Accrued wages and benefits	303	269	269	0
3	Gold certificates	11,037	11,037	11,037	0
4	Other debt				
5	Exchange Stabilization Fund	52,358	54,177	54,177	0
6	Legal and other contingencies				
7	Grant payments due to State and local governments and others				
8	Other employee and actuarial liabilities				
10	D.C. pension liability	9,159	9,164	9,164	0
11	Custodial liabilities				
12	Accrued annual leave	552	560	560	0
14	Advances and prepayments	4	4	4	0
15	Farm and other subsidies				
16	Deposit funds	222	1,030	1,030	0
17	Bonneville Power Administration non-federal power projects as well as capital lease liabilities and disposal liabilities				
18	Derivative liabilities				
19					
20	Ceritificates Issued to FRB - ESF	5,200	5,200	5,200	0
21					
22	Other Liabilities	1,325	120,751	120,751	0

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

Note: 15	Other Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, 18, and 19.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
	Total	80,233	202,491	202,491	0

Threshold

Line Description	Question	Answer
Line Item Notes - Deferred revenue (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Accrued wages and benefits (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Deposit funds (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Change in current year presentation
Line Item Notes - Other Liabilities (2014 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	The \$119.4 billion year-to-year decrease is primarily the result of the reversal of a \$120.4 billion liability established at the end of FY 2013 in recognition of the Department's obligation to the Thrift Savings Plan as a result of the DISP. The principal and interest owed to the fund was restored in FY 2014.

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

Note: 15	Other Liabilities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, 18, and 19.	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Information	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Reported
6		D.C. pension liability (Treasury only)	Credit	9,159	9,164	9,164

Tab: Text Data

Line	Question	Answer
1	Provide more details on the liabilities reported on the "Line Item Notes" tab for each line 1 through 21 by including a description of the significant related amounts and providing the page number and the documentation support by email to FRD's central mailbox at financial.reports@fms.treas.gov if amounts identified cannot be directly traced to the agency's financial report.	Line 3-Note 6, Line 5-Note 5, Line 10-Note 18, and Line 20-Note 5 of the Department's AFR
2	Provide a description and related amounts for balances that exceed \$50 million on the Line Item Notes tab, line 21, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	Other Liabilities consist of payments due to state and local governments and TFF seized currency liabilities.
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A
4	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31 Part 2.M, Part 2.P, and Part 2.Q.

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

Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 23

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Collections of Nonexchange Revenue (to be completed only by Treasur, DHS, and DOL) **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2014	2013	2012	Prior Years
1		Individual income and tax withholdings	Credit	1,691,131	864,318	24,251	25,349
2		Corporation income taxes	Credit	252,895	87,966	1,188	11,092
3		Unemployment taxes	Credit	4,141	4,306	52	113
4		Excise taxes	Credit	71,133	22,080	56	136
5		Estate and gift taxes	Credit	44	7,005	879	12,227
6		Railroad retirement taxes	Credit	4,579	1,370	3	2
7		Fines, penalties, interest, and other revenue	Credit	262			1
8		Custom duties	Credit				
9		Subtotal	N/A	-2,024,185	-987,045	-26,429	-48,920
10		Amounts collected for Non-Federal entities	Credit	-312			
11		Total	N/A	-2,023,873	-987,045	-26,429	-48,920

Section: B **Section Name:** Collections of Nonexchange Revenue for the Fiscal Year Ended September 30,2013 **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2013	2012	2011	Prior Years
1		Individual income and tax withholdings	Credit	1,580,379	821,555	22,270	24,342
2		Corporation income taxes	Credit	217,602	83,575	2,005	8,812
3		Unemployment taxes	Credit	3,974	3,786	51	85
4		Excise taxes	Credit	60,880	22,912	50	128
5		Estate and gift taxes	Credit	27	10,243	625	8,935
6		Railroad retirement	Credit	4,192	1,317	1	1

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

Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 23

Status: Complete

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

I = Inactive Line

Section: B **Section Name:** Collections of Nonexchange Revenue for the Fiscal Year Ended September 30,2013

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2013	2012	2011	Prior Years
		taxes					
7		Fines, penalties, interest, and other revenue	Credit	1,155	113		
8		Customs duties	Credit				
9		Subtotal	N/A	-1,868,209	-943,501	-25,002	-42,303
10		Amounts collected for non-Federal entities	Credit	-358			
11		Total	N/A	-1,867,851	-943,501	-25,002	-42,303

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014	2013	2012	Prior Years
1		Individual income and tax withholdings	Debit	13,681	290,791	23,988	7,298
2		Corporation income taxes	Debit	4,439	10,935	6,655	13,285
3		Unemployment taxes	Debit		114	16	18
4		Excise taxes	Debit	454	900	182	207
5		Estate and gift taxes	Debit		227	419	234
6		Railroad retirement taxes	Debit		2		18
7		Fines, penalties, interest, and other revenue	Debit				
8		Customs Duties	Debit				
9		Total	N/A	18,574	302,969	31,260	21,060

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

Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 23

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Tax Refunds Disbursed (to be completed only by Treasury, DHS, and DOL)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

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

Section: E **Section Name:** Miscellaneous

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I	Portion due from identified non-compliance assessments	Debit			85,000	-85,000
2	I	Portion due from pre-assessment work in process	Debit				

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

Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: F	Section Name: Tax Gap	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	CY Low end of range	CY High end of range	PY Low end of range	PY High end of range
1	I	Tax gap estimate	Debit				

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

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

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

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

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Non-Federal Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

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

Section: D	Section Name: Federal Correction of Errors	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

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

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

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

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

Note: 17	Prior-Period Adjustments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Closing Package Adjustments	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

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

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the restatements to the prior year that resulted from correcting errors that occurred in the prior year (data reported in Sections A and B).	
2	Describe any errors that occurred in years preceding the prior year that adjusted the prior-year beginning net position (data reported in Sections C and D).	
3	Describe any immaterial errors that occurred in the prior period(s) that were corrected against the current-year operations (data reported in Sections E and F).	
4	Describe any reclassifications/adjustments of the previous year (2011) reporting in this year's (2012) Closing Package (data reported in Section G). Exclude amounts reported as restatements in Section A and B.	
5	Describe the adjustments to the current-year or prior-year beginning net position that resulted from changes in accounting principles as reported on the Reclassified Statement of Changes in Net Position, line 2.1 and/or line 3.1.	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 27	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
3	I		Credit				
4	I		Credit				
5	I		Credit				
6	I		Credit				
7	I		Credit				
8	I	Other insurance in force	Credit				
9	I	Total	Debit				

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

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

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

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

Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 27	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

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

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

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

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

Tab: Text Data		
Line	Question	Answer
1	Provide the nature of the insurance contingencies.	See Note 31 Part 3A.
2	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	See Note 31 Part 3A.
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	See Note 31 Part 3A. There is no range of losses to report due to there are no litigation contingencies that are reasonably possible.
4	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	See Note 31 Part 3A.
5	Describe the other claims that may derive from treaties or international agreements.	The Department does not have any treaties or international agreements to report for fiscal year 2014.
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	N/A

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

Note: 19 Commitments**Fiscal Year:** 2014**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** 1, 19, 22, and 27**Status:** Complete

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

I = Inactive Line**Tab: Other Notes Info.****Section: A** **Section Name:** Capital leases-Asset**Line Attributes:** Dollars
Rounding Method: Millions**Decimal:** Zero

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit				
2		Land	Debit				
3		Equipment	Debit		18		8
4		Software license	Debit				
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		6		3
7		Net assets under capital leases	N/A		12		5

Threshold

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

Section: B **Section Name:** Capital leases - Liability**Line Attributes:** Dollars
Rounding Method: Millions**Decimal:** Zero

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

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

Note: 19 Commitments
Entity: 2000 Department of the Treasury

Fiscal Year: 2014 **Period:** SEPTEMBER
Agency Notes: 1, 19, 22, and 27

Status: Complete

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

I = Inactive Line

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

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

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Operating leases	Credit	210	614	283	656
2		Undelivered orders	Credit	1,217	164,427	1,550	171,254

Threshold			Question	Answer
Other Notes Info - Operating leases (CY Federal)			Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.
Other Notes Info - Undelivered orders (CY Federal)			Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The variance is not material to the Department's financial statements.

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

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

Line	Status	Line Description	NB	CY Federal	CY Non-federal	PY Federal	PY Non-federal
1		Callable capital subscriptions for multilateral development banks	Credit		102,254		90,657
8		Senior GSE Preferred Stock Purchase Agreement	Credit		258,100		258,100
9			Credit				
10			Credit				
11			Credit				
12			Credit				
13			Credit				
14		Total	N/A		-360,354		-348,757

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

Note: 19 Commitments

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 19, 22, and 27

Status: Complete

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

I = Inactive Line

Tab: Text Data

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

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

Note: 20	Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (to be completed only by the Department of the Treasury)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER			
TARP direct loans and equity investments, net (for use by Treasury on		D	A	2,174	17,869			
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero	
Line Status	Line Description		CY Direct Loans and Equity Investments	CY Subsidy Cost Allowance	CY Net Dir Loans & Equity Invs	PY Direct Loans and Equity Investments	PY Subsidy Cost Allowance	PY Net Dir Loans & Equity Invs
1	Capital Purchase Program		625	344	281	3,143	1,350	1,793
2	American International Group, Inc. (AIG), Investment Program - <INACTIVE>							
3	Automotive Industry Financing Program		1,763	280	1,483	19,878	4,281	15,597
4	Public-private investment Program							
5								
6								
7								
8	All other TARP programs		465	55	410	475	-4	479
Total			2,853	679	2,174	23,496	5,627	17,869

Line Description	Question	Answer
Line Item Notes - Capital Purchase Program (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is primarily due to repayments and sales of investments of \$1.5 billion.
Line Item Notes - Capital Purchase Program (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The change in current year subsidy allowance for Capital Purchase Program (CPP) of \$1 billion is primarily the result of Write-Offs of \$0.8 billion and losses on sales of stock and repurchases for \$0.2 billion.
Line Item Notes - Automotive Industry Financing Program (CY Direct Loans and Equity Investments)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance of \$14 billion in net Automotive Industry Financing Program (AIFP) Investments are primarily due to a November 2013 Ally Common Stock repurchase from Treasury of all of the Series F-2 preferred stock for \$5.2 billion, a sale of 410,000 (pre-split) shares of Ally common stock in January 2014, and an additional 113 million (post-split shares) of Ally common stock, for a combined total of \$5.8 billion in cash and a \$3.8 billion sale of 101 million shares new GM Stock in fiscal year 2014

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

Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (to be completed only by the Department of the Treasury)

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

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

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Automotive Industry Financing Program (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The change in subsidy cost allowance of \$4 billion for the Automotive Program is primarily the result of \$1.4 billion in downward re-estimates as a result of improvements in investments. The subsidy allowance also changed as a result of net proceeds from stock sales and repurchases of assets less than cost by \$1.8 billion and write of assets of \$0.8 billion.
Line Item Notes - All other TARP programs (CY Subsidy Cost Allowance)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The change in subsidy cost allowance for All Other TARP program is primarily the result of the Term Asset Backed Securities Loan Facility (TALF) receiving \$62 million of contingent interest, recorded as proceeds in excess of assets.

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

Note: 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (to be completed only by the Department of the Treasury)

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 7

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Subsidy Expense/(Income)

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Capital Purchase Program	Debit	-88	-1,140	-1,140	0
2		Automotive Industry Financing	Debit	-1,397	-10,186	32	-10,218
3		Treasury-entered programs	Debit			-10,186	10,186
4		Public-private investment Program	Debit			-380	380
5		Asset Guarantee Program	Debit		-118	-118	0
6			Debit				
7		All other TARP programs	Debit	-7	-468	-120	-348
8		Total	N/A	-1,492	-11,912	-11,912	0

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

Line Attributes: Percent

Line	Status	Line Description	NB	% of interest rates TARP stock
1		Senior preferred stock stated dividend rate - first 5 years - CPP	N/A	5.0000
2		Increasing senior preferred stock stated dividend rate subsequent years - CPP	N/A	9.0000
3		30 years of subordinate debentures interest rate of 30 years (first 5 years) - CPP	N/A	7.7000
4		30 years of subordinate	N/A	13.8000

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

Note: 20	Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (to be completed only by the Department of the Treasury)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Interests for TARP Programs	Line Attributes: Percent
-------------------	--	---------------------------------

Line	Status	Line Description	NB	% of interest rates TARP stock	
		debentures interest rate for the remaining years - CPP			
5	I	Dividend rate compounded annually - AIGs Series D	N/A		
6	I	Rate of Series E stock - AIG	N/A		

Section: C	Section Name: Repayments, Dividends, Interest Collections, and Payments	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
-------------------	--	---------------------------------	----------------------------------	----------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER D	2013 - SEPTEMBER D	Previously Rptd D	Line Item Changes D
1		Repayments - CPP	N/A	1,500	4,800	4,800	0
2	I	Common stock dividend payments - AIG	N/A				
3		Payments - Housing	N/A	4,300	3,900	3,900	0

Section: D	Section Name: Investments	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
-------------------	----------------------------------	---------------------------------	----------------------------------	----------------------

Line	Status	Line Description	NB	Amounts for TARP Program D	
1	I	Amount of investment - AIGs Series D perpetual cumulative preferred stock	N/A		
2	I	Amount of AIGs exchange of Series D to Series E	N/A		
3	I	Agreed amount made available for	N/A		

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

Note: 20	Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments (to be completed only by the Department of the Treasury)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 7	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D		Section Name: Investments		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Amounts for TARP Program D					
4	I	capital facility of AIGs Series F Amount funded to AIG for additional capital facility	N/A						
5	I	Amount invested - TIP program for preferred stock	N/A						
6	I	Amount for Treasury, FDIC, and FRBNY asset pool for AGP	N/A						
7		Amount for Treasury's guarantee limit under AGP	N/A						
8		Amount for the commitment for the Housing Program	N/A	38,500					

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Public-Private Investment Program (PPIP) is disclosed within the line "All other TARP programs" to match the presentation of the Department's fiscal year 2014 AFR. Prior year amounts included within the line "All other TARP programs" include PPIP, AIG, CDCI and TALF. See Note 31 Part 2.H

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Assets - Current Year				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv in U. S. Treas. Sec.(net of prem. & disc) D	Interest Receivable D	Other Federal Assets (Funds from Dedicated Collec) D	Other Federal Assets (Funds not From Dedicat Coll) D		
13		Exchange Stabilization Fund	N/A	57,592		22,649	69				
26			N/A								
27			N/A								
28			N/A								
29			N/A								
30			N/A								
31		All other funds from dedicated collections	N/A	26	1,617	3,759	3		50		
32		Intra-agency funds from dedicated collections elimination amounts	N/A								
33		Total	N/A	57,618	1,617	26,408	72		50		

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A		Section Name: Assets - Current Year			Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Other non-Federal Assets D	Total assets					
13		Exchange Stabilization Fund	N/A	17,835	98,145					
26			N/A							
27			N/A							
28			N/A							
29			N/A							
30			N/A							
31		All other funds from dedicated collections	N/A	1,885	7,340					
32		Intra-agency funds from dedicated collections elimination amounts	N/A							
33		Total	N/A	19,720	105,485					

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

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec.(net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicate Coll) D
33		Total	N/A	65,109	1,543	27,185	83		67

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
13		Exchange Stabilization Fund	N/A	14,018	101,863
26			N/A		
27			N/A		
28			N/A		
29			N/A		
30			N/A		
31		All other funds from dedicated collections	N/A	1,602	7,744
32		Intra-agency funds from dedicated collections elimination amounts	N/A		
33		Total	N/A	15,620	109,607

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

Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A				57,564	-57,564	40,582
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A			663	594	-1,257	6,083

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Liabilities and Net Position - Current Year				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position	C	
32		Intra-agency funds from dedicated collections elimination amounts	N/A								
33		Total	N/A			-663	-58,158	-58,821		-46,665	
Line	Status	Line Description	NB	Total liabilities and net position							
13		Exchange Stabilization Fund	N/A							-98,146	
26			N/A								
27			N/A								
28			N/A								
29			N/A								
30			N/A								
31		All other funds from dedicated collections	N/A							-7,340	
32		Intra-agency funds from dedicated collections elimination amounts	N/A								
33		Total	N/A							-105,486	

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	Benefits due and payable C	Other Fed. Liab. (Funds From Dedicated Collection) C	Other Fed. Liab. (Funds not from Dedicated Collec) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A				59,383	-59,383	42,480
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A			532	1,015	-1,547	6,197
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A			-532	-60,398	-60,930	-48,677

Line	Status	Line Description	NB	Total liabilities and net position
13		Exchange Stabilization Fund	N/A	-101,863
26			N/A	
27			N/A	
28			N/A	
29			N/A	
30			N/A	
31		All other funds from dedicated collections	N/A	-7,744
32		Intra-agency funds from dedicated collections elimination amounts	N/A	
33		Total	N/A	-109,607

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13		Exchange Stabilization Fund	N/A	44,190		12			
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A	5,057		20			1,865
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A	-49,247		-32			-1,865

Line	Status	Line Description	NB	Royalties and other special revenue C	All other financing sources C	Program gross cost or benefit payments D	Program earned revenues C	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A			2,163	441		-42,480
26			N/A						
27			N/A						
28			N/A						
29			N/A						
30			N/A						
31		All other funds from dedicated collections	N/A		-321	6,275	5,851		-6,197
32		Intra-agency funds from dedicated collections elimination amounts	N/A						
33		Total	N/A		321	8,438	-6,292		-48,677

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G	Section Name: Number of Agency Funds From Dedicated Collections	Line Attributes: Units
-------------------	--	-------------------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of funds from dedicated collections	N/A	25.0000	24.0000	24.0000	.0000

Section: H	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
-------------------	--	--------------------------	---------------------------------	----------------------------------	----------------------

Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C
9		Exchange Stabilization Fund	N/A						
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A						
26		Intra-agency funds from dedicated collections elimination amounts	N/A						

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: H		Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Current FY		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D					
9		Exchange Stabilization Fund	N/A								
20			N/A								
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25		All other funds from dedicated collections	N/A								
26		Intra-agency funds from dedicated collections elimination amounts	N/A								

Section: I		Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Investment Revenue from securities C	Income Taxes and payroll withholdings C	Unemployment and excise taxes C	Other taxes and receipts C	Royalties and other special revenue C	Other financing sources C		
9		Exchange Stabilization Fund	N/A								
20			N/A								
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25		All other funds from dedicated collections	N/A								
26		Intra-agency funds from dedicated collections elimination amounts	N/A								

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: I	Section Name: Revenue, Financing, Expenses, and Other - Intra-Entity Eliminations with Non-Dedicated Collections Funds-Prior FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Rounding Method: Millions						
Line	Status	Line Description	NB	Gross cost or benefit payments D	Earned revenues C	Non-program expenses D
9		Exchange Stabilization Fund	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

Section: J	Section Name: Intragovernmental Gross Cost and Revenue-Current FY	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero		
Rounding Method: Millions						
Line	Status	Line Description	NB	Gross Cost or benefit payments D	Earned Revenues for Funds C	Non-program Expenses D
9		Exchange Stabilization Fund	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

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

Note: 22	Funds From Dedicated Collections	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 24	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: K	Section Name: Intragovernmental Gross Cost and Revenue - Prior FY	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero	
Line	Status	Line Description	NB	Gross Cost or benefit payments D	Earned Revenues for Funds C	Non-program Expenses D
9		Exchange Stabilization Fund	N/A			
20			N/A			
21			N/A			
22			N/A			
23			N/A			
24			N/A			
25		All other funds from dedicated collections	N/A			
26		Intra-agency funds from dedicated collections elimination amounts	N/A			

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

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

Note: 25	Stewardship Land	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Stewardship Land (SFFAS No. 29, par. 40d)	No Data Flag: YES	Line Attributes: Units
-------------------	--	--------------------------	-------------------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Public Land	N/A				
2		National Forest System	N/A				
3		National Wildlife Refuge System	N/A				
4		National Park System	N/A				
5		Withdrawn public land	N/A				
6		Mission Land	N/A				
7		Water, power, and recreation	N/A				
8		Geographic management areas	N/A				
9		National fish hatcheries	N/A				
10		Conservation areas	N/A				
11		National marine monuments	N/A				
12		All other	N/A				

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 42a).	
3	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 42c).	
4	Provide any other information relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Note: 26	Heritage Assets	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 14	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	Line Attributes: Units			
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Other Heritage Assets	N/A	10.0000	10.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	Line Attributes: Units			
Line	Status	Line Description	NB	Physical units at the end of the Current FY	Physical units at the end of the Prior FY
1		Buidings	N/A	5.0000	5.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Text Data		
Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 28a).	The buildings are multi-use assets and house administrative staff.
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets (SFFAS No. 29, par. 25b).	N/A
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See note 31 Part 3.E

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

Note: 27	Fiduciary Activities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Schedule of Fiduciary Net Assets - Deposit Funds - Current Year **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Inv. in Fed. debt secs- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A		580				
8		All Other Funds	N/A	18	126				1
9			N/A						
10			N/A						
11			N/A						
12			N/A						

Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A			580
8		All Other Funds	N/A		5	140
9			N/A			
10			N/A			
11			N/A			
12			N/A			

Section: B **Section Name:** Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Inv. in Fed. debt secs- net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A		551				
8		All Other Funds	N/A	18	144				1
9			N/A						
10			N/A						

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

Note: 27	Fiduciary Activities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Prior Year				Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero
Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D	
11			N/A							
12			N/A							
Line	Status	Line Description	NB	Liability due & payable to beneficiaries C	Other liabilities C	Total fiduciary net assets				
6		The Department of the Treasury, Unclaimed Monies Deposit Funds	N/A			551				
8		All Other Funds	N/A		8	155				
9			N/A							
10			N/A							
11			N/A							
12			N/A							

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

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

Note: 27	Fiduciary Activities	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	Section Name: Schedule of Fiduciary Net Assets - All Other Agency Funds - Prior Year	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Millions Decimal: Zero
-------------------	---	--------------------------	---

Line	Status	Line Description	NB	Inv. in Fed. debt secs-net of unam. prems & discs. D	Fid. FBWT (USSGL account 1010 only) D	Interest Receivable on Fed. debt securities D	Invest. in non-Fed. debt secs.(& relaed int. rec.) D	Cash & cash equivalents D	Other assets D
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						

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

Section: E	Section Name: Number of Agency Fiduciary Activities	Line Attributes: Units
-------------------	--	-------------------------------

Line	Status	Line Description	NB	CY Total number of fiduciary funds- all funds	PY Total number of fiduciary funds- all funds
1	I	Number of Treasury Fiduciary Activities	N/A		
2	I		N/A		
3	I		N/A		
4	I		N/A		
5		Total number of fiduciary funds - all funds	N/A	23.0000	23.0000

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

Note: 27 Fiduciary Activities
Entity: 2000 Department of the Treasury

Fiscal Year: 2014 **Period:** SEPTEMBER
Agency Notes: 1 and 26

Status: Complete

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

I = Inactive Line

Tab: Text Data

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

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

Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE) (to be completed by th	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER			
Investment in GSEs		D	A	95,810	140,221			
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero	
Line	Status	Line Description	CY Gross investment as of September 30	CY Cumulative valuation (gain/loss)	CY September 30 fair value	PY Gross investment as of September 30	PY Cumulative valuation (gain/loss)	PY September 30 fair value
1		Fannie Mae senior preferred stock	116,989	-64,289	52,700	116,989	-40,429	76,560
2		Freddie Mac senior preferred stock	72,160	-40,760	31,400	72,160	-16,295	55,865
3		Fannie Mae warrants common stock	3,104	4,606	7,710	3,104	1,978	5,082
4		Freddie Mac warrants common stock	2,264	1,736	4,000	2,264	450	2,714
5								
6								
7								
8		Total GSE investment						
		Total	194,517	-98,707	95,810	194,517	-54,296	140,221

Threshold

Line Description	Question	Answer
Line Item Notes - Fannie Mae senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The fair value of the senior preferred stock considers the amount of forecasted dividend payments. The fair valuations assume that a hypothetical buyer would acquire the discounted dividend stream as of the transaction date. The fair value of the senior preferred stock decreased at September 30, 2014 when compared to 2013 primarily due to lower forecasted dividends as a result of lower forecasted GSE earnings to be derived from guarantee fees, coupled with one-time benefits recognized in the GSEs' historical earnings that contributed to the higher fair value of these investments at the end of 2013 but which did not recur at the end of 2014.
Line Item Notes - Freddie Mac senior preferred stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation of Fannie Mae senior preferred stock (CY September 30 fair value) for Freddie Mac senior preferred stock (CY September 30 fair value).

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

Note: 28A Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE) (to be completed by th

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 8

Status: Complete

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

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss))	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	The fair value of the warrants is impacted by the nominal exercise price and the large number of potential exercise shares, the market trading of the common stock that underlies the warrants as of September 30, the principal market, and the market participants. Other factors impacting the fair value include, among other things, the holding period risk related directly to the assumption of the amount of time that it will take to sell the exercised shares without depressing the market. The fair value of the warrants increased at the end of fiscal year 2014 when compared to 2013 primarily due to increases in the market price of the underlying common stock of each GSE.
Line Item Notes - Fannie Mae warrants common stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation of Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)) for Fannie Mae warrants common stock (CY September 30 fair value)
Line Item Notes - Freddie Mac warrants common stock (CY September 30 fair value)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation of Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)) for Freddie Mac warrants common stock (CY September 30 fair value)
Line Item Notes - Freddie Mac warrants common stock (CY Cumulative valuation (gain/loss))	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	See explanation of Fannie Mae warrants common stock (CY Cumulative valuation (gain/loss)) for Freddie Mac warrants common stock (CY Cumulative valuation (gain/loss))

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

Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE) (to be completed by th	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Other Related Information				Line Attributes: Dollars		
						Rounding Method: Millions		Decimal: Zero
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks	Credit	-44,411	30,879	30,879	0	
2		Revenue recognized from dividends	Credit	72,472	95,727	95,727	0	

Threshold		
Line Description	Question	Answer
Other Notes Info - Revenue recognized from dividends (2014 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Dividends received in fiscal years 2014 and 2013 were primarily attributable to a federal income tax benefit that was recognized in the earnings of one GSE in fiscal year 2014 and the earnings of the other GSE in fiscal year 2013.

Section: B		Section Name: Other Related Information (in Percentages)				Line Attributes: Percent	
Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nominal cost percentage of common stock on a fully diluted basis	N/A	79.9000	79.9000	79.9000	.0000
2		Rate of dividends	N/A				

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

Note: 28A	Financial and Housing Market Stabilization - Investment in Government Sponsored Enterprises (GSE) (to be completed by th	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of non-voting senior preferred stock - shares	N/A	2,000,000.0000	2,000,000.0000	2,000,000.0000	.0000

Tab: Text Data

Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Fiscal Service - PLEASE record JV to eliminate amount reported in Other Notes Info - Section A, Line 1 of \$(44,411) million as this is net revenue at the government-wide level. See Note 31.Part2.G

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

Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2014 - SEPTEMBER	2013 - SEPTEMBER
Liabilities to GSEs (for use by Treasury only)		C	L	0	0
		Variance:		0	0
				Rounding Method: Millions	
				Decimal: Zero	
Line Status	Line Description	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	GSE accrued liability				
2	GSE contingent liability	0	0		0
3	All other liabilities				
	Total	0	0		0

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

Note: 28B	Financial and housing Market Stabilization - Liabilities to Government Sponsored Enterprises (GSE)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 8	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Actual payment made to the GSE	Debit				

Section: B	Section Name: Case Scenarios	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
				D	D	D	D
1		Optimistic case scenario	N/A				
2		Extreme case scenario	N/A				

Tab: Text Data		
Line	Question	Answer
1	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	See Note 31.Part 2.V See Note 31.Part 3.G

NOTE 31 - SIGNIFICANT ACCOUNTING INFORMATION

PART 1. BASIS OF PRESENTATION

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

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

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

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

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

PART 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The accompanying financial statements include the operations of the U.S. Department of the Treasury (Department or Treasury), one of 24 CFO Act agencies of the Executive Branch of the U.S. government, and certain custodial activities the Department manages on behalf of the entire U.S. government. The following paragraphs describe the activities of the reporting entity.

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

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

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

The Department's seven operating bureaus are: Bureau of Engraving and Printing (BEP); Bureau of the Fiscal Service (Fiscal Service); Financial Crimes Enforcement Network (FinCEN); Internal Revenue Service (IRS); United States Mint (Mint); Office of the Comptroller of the Currency (OCC); and Alcohol and Tobacco Tax and Trade Bureau (TTB). The Department's financial statements reflect the reporting of its own entity activities comprising both the Department's operating bureaus and DO that are consolidated with the Department. This includes appropriations received to conduct its operations and revenue generated from those operations. They also reflect the reporting of certain custodial functions it performs on behalf of the U.S. government and others. Activities include collecting certain federal revenue, servicing the federal debt, disbursing certain federal funds, and maintaining certain assets and liabilities for the U.S. government, as well as for other federal entities. The Department's reporting entity does not include the General Fund of the U.S. government (General Fund), which maintains receipt, disbursement, and appropriation accounts for all federal agencies.

Following generally accepted accounting principles (GAAP) for federal entities, the Department does not consolidate into its financial statements the assets, liabilities, or results of operations of any financial organization or commercial entity in which it holds either a direct, indirect, or beneficial majority equity investment, unless they constitute a part of the reporting entity per GAAP. Even though some of the equity investments are significant, these entities meet the criteria of "bailed out" entities under paragraph 50 of Statement of Federal Financial Accounting Concepts (SFFAC)

No. 2, *Entity and Display*, which directs that such “bailout” investments should not be consolidated into the FR, either in part or as a whole.

B. BASIS OF ACCOUNTING AND PRESENTATION

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

Transactions and balances among the Department’s entities have been eliminated from the Balance Sheet, the Statement of Net Cost, and the Statement of Changes in Net Position.

While these financial statements have been prepared from the accounting records of the Department in accordance with the formats prescribed by Treasury, these financial statements are in addition to the financial reports used to monitor and control budgetary resources which are prepared from the same accounting records.

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

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

Certain fiscal year 2013 activity and balances presented on the financial statements have been reclassified to conform to the presentation in the current year, the effects of which are immaterial.

C. FUND BALANCE WITH TREASURY

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

D. FEDERAL LOANS RECEIVABLE AND FEDERAL INTEREST RECEIVABLE

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

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

E. ADVANCES TO THE UNEMPLOYMENT TRUST FUND

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

F. CASH AND OTHER MONETARY ASSETS

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

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

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

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

G. INVESTMENTS

Investment in GSEs

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

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

Investments in International Financial Institutions

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

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

Other Investments and Related Interest

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

H. CREDIT PROGRAM RECEIVABLES

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

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

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

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

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

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

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

I. ACCOUNTS AND TAXES RECEIVABLE

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

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

Compliance assessments are unpaid assessments which neither the taxpayer nor a court has affirmed the taxpayer owes to the U.S. government. Examples include assessments resulting from an IRS audit or examination in which the taxpayer does not agree with the results. Compliance assessment write-offs consist of unpaid assessments for which the IRS does not expect further collections due to factors such as taxpayers' bankruptcy, insolvency, or death. Compliance assessments and related write-offs are not reported on the balance sheet. Statutory provisions require the accounts to be maintained until the statute for collection expires.

J. PROPERTY, PLANT, AND EQUIPMENT

General

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

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

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

The Department's bureaus are diverse both in size and in operating environment. Accordingly, the Department's capitalization policy provides minimum capitalization thresholds which generally range from \$25,000 to \$50,000 for all property categories except for internal-use software. Minimum capitalization thresholds for internal-use software generally range from \$50,000 to \$250,000 (except for IRS which generally range from \$10 million to \$50 million). The Department also uses a capitalization threshold for bulk purchases which generally ranges from \$50,000 to \$500,000 for non-manufacturing bureaus, and \$25,000 to \$50,000 for manufacturing bureaus. Bureaus determine the individual items that comprise bulk purchases based on Departmental guidance.

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

Heritage Assets

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

K. FEDERAL DEBT AND INTEREST PAYABLE

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

L. COMMITMENTS AND CONTINGENCIES

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

The Department, on behalf of the United States, subscribes to capital for certain MDBs, portions of which are capital commitments which are callable under certain limited circumstances to meet the obligations of the respective MDB. The capital commitments become binding on the United States when the Department issues instruments of subscription stating its intention to subscribe to the U.S. portion of callable capital, subject to the amounts provided for in appropriations acts. Additionally the Department, on behalf of the United States, participates in the IMF through certain borrowing arrangements that supplement IMF resources.

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

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

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

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

M. SPECIAL DRAWING RIGHTS

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

Allocations and Holdings

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

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

Certificates Issued to the Federal Reserve

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

N. REFUNDS PAYABLE

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

O. FEDERAL EMPLOYEE BENEFITS PAYABLE – FECA ACTUARIAL LIABILITY

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

P. ANNUAL, SICK, AND OTHER LEAVE

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

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

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

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

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

Similar to federal retirement plans, OPM, rather than the Department, reports the assets and liability for future payments to retired employees who participate in the Federal Employees Health Benefits Program (FEHBP) and

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

District of Columbia Federal Pensions and Judicial Retirement Plans

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

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

R. REVENUE AND FINANCING SOURCES

The Department's activities are financed either through exchange revenue it receives from others or through non-exchange revenue and financing sources (such as appropriations provided by the Congress and penalties, fines, and certain user fees collected). User fees primarily include collections from the public for the IRS costs to process installment agreements and accompanying photocopy and reproduction charges. Exchange revenues are recognized when earned; i.e., goods are delivered or services are rendered. Revenue from reimbursable agreements is recognized when the services are provided. Non-exchange revenues are recorded when received or accrued when the Department has a legal claim through the respective collecting bureau. Appropriations used are recognized as financing sources when related expenses are incurred or assets are purchased.

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

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

S. CUSTODIAL REVENUES AND COLLECTIONS

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

T. PERMANENT AND INDEFINITE APPROPRIATIONS

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

The Department also has two permanent and indefinite appropriations related to debt activity. One is used to pay interest on the public debt securities; the other is used to redeem securities that are matured, called, or eligible for early redemption. These accounts are not annual appropriations and do not have refunds. Debt redemption appropriations are related to the Department’s liability and are reported on the Balance Sheet. Interest appropriations are recorded at the beginning of the fiscal year and again at mid-year, if necessary, and any unused authority is returned to the General Fund at the end of the fiscal year. Permanent indefinite authority for debt redemptions and related interest is available for an indefinite period of time.

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

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

U. INCOME TAXES

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

V. USE OF ESTIMATES

The Department has made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare its financial statements. Actual results may differ from these estimates. It is possible that the results of operations, cash flows and/or the financial position of the Department may be materially affected in future periods by adverse changes in the outlook for the key assumptions underlying management’s estimates. Significant transactions subject to estimates include loan and credit program

receivables, credit reform subsidy costs, investments in GSEs and other non-federal securities and related impairment, tax receivables, loan guarantees, depreciation, imputed costs, actuarial liabilities, cost and earned revenue allocations, as well as contingencies and any related recognized liabilities.

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

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

The Department performs annual calculations, as of September 30, to assess its need for recording an estimated liability in accordance with SFFAS No. 5 related to the Department’s funding commitment to the GSEs under the SPSPAs. Liability recognition is predicated on the probable future occurrence of an excess of liabilities and minimum capital reserve amounts, as defined, over the assets of either GSE at the end of any reporting quarter. The occurrence of future GSE deficits, which ultimately determines the Department’s liability to the GSEs, is most sensitive to future changes in the housing price index, as well as to future changes in guarantee fees received by the GSEs on single family mortgages.

The annual valuation performed as of September 30 on the preferred stock and warrants comprising the Investments in Government Sponsored Enterprises line item on the Balance Sheet incorporates various forecasts, projections and cash flow analyses to develop an estimate of the asset’s fair value. A key input into the investment valuation for the senior preferred stock is the present value of the projected quarterly dividend payments, and a key input for the warrants is the market value of the shares of common stock of the GSEs which are traded on the over-the-counter (OTC) Bulletin Board. The Department evaluates the need for adjusting its OTC market-based valuation of the warrants for the effects of significant events occurring after the close of the market but before the end of the measurement date. Any changes in valuation, including impairment, are recorded and disclosed in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*. Since the valuation is an annual process, the change in valuation of the preferred stock and warrants are deemed usual and recurring.

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

W. OTHER-THAN-TEMPORARY IMPAIRMENTS

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

X. CREDIT, MARKET AND FOREIGN CURRENCY RISK

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

The Department's activities generally focus on the underlying problems in the credit markets. The ongoing instability in those markets, coupled with market disruptions resulting from terrorist attacks, exposes the Department to potential costs and losses. The extent of the risk assumed by the Department is described in more detail in Part 3 (C, G, and I) of this note and, where applicable, is factored into credit reform models and reflected in fair value measurements.

For Emergency Economic Stabilization Act (EESA) programs, the statute requires that budgetary costs of the troubled assets and guarantees of troubled assets be calculated by adjusting the discount rate for market risks. Within the TARP programs, the Department invested in many assets that would traditionally be held by private investors, and their valuation would inherently include market risk. Accordingly, for all TARP direct loans, equity investments, and other credit programs, the Department calculates a Market Risk Adjusted Discount Rate (MRADR). The Department's cost estimates for the TARP programs are adjusted to reflect the additional return required by the market to compensate for variability around the expected losses reflected in the cash flows. Under SFFAS No. 2, including market risk in the cash flow estimates is consistent with the type of assets being valued. The inclusion of the MRADR is the mechanism for deriving a fair value of the assets. As directed by Congress, a MRADR is also used in the credit reform model for certain portions of the Department's participation in the IMF.

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

Y. FUNDS FROM DEDICATED COLLECTIONS

The Department accounts for revenues and other financing sources for funds from dedicated collections (FDC) separately from other funds. Such funds are financed by specifically identified revenues provided to the U.S. government by non-federal sources, often supplemented by federal and other financing sources, which remain available over time. These specifically identified revenues and other financing sources are required by statute to be used for designated activities, benefits, or purposes. The Department applies the following criteria for purposes of

designating funds as dedicated collections: (i) a statute committing the U.S. government to use specifically identified revenues and/or other financing sources that are originally provided to the U.S. government by a non-federal source only for designated activities, benefits, or purposes; (ii) explicit authority for the fund to retain revenues and/or other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; (iii) a requirement to account for and report on the receipt, use, and retention of the revenues and/or other financing sources that distinguishes the fund from the U.S. government's general revenues; and (iv) for funds comprised of both federal and non-federal sources, such funding is predominantly non-federal, or the non-federal funding is material to the Department's financial statements.

Z. ALLOCATION TRANSFERS

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

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

AA. FIDUCIARY ACTIVITIES

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

AB. RELATED PARTIES AND OTHER ENTITIES

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

Federal Reserve System

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

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

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

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

Federal Reserve System Structure

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

The FOMC is comprised of the seven Board members and five of the 12 FRB presidents, and is charged with formulating and conducting monetary policy primarily through open market operations (the purchase and sale of certain securities in the open market), the principal tool of national monetary policy. These operations affect the amount of reserve balances available to depository institutions, thereby influencing overall monetary and credit conditions. The 12 FRBs are chartered under the Federal Reserve Act, which requires each member bank to own the

capital stock of its FRB. Supervision and control of each FRB is exercised by a board of directors, of which three are appointed by the Board of Governors of the FR System, and six are elected by their member banks.

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

Federal Reserve System Assets and Liabilities

The FRBs hold Treasury and other securities in the SOMA for the purpose of conducting monetary policy. Treasury securities held by the FRBs totaled \$1.9 trillion at September 30, 2014 and 2013, respectively. These assets are generally subject to the same market (principally interest-rate) and credit risks as other financial instruments. In the open market, the FR System purchases and sells Treasury securities as a mechanism for controlling the money supply.

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

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

FRB Residual Earnings Transferred to the Department

FRBs generate income from interest earned on securities, reimbursable services provided to federal agencies, and the provision of priced services to depository institutions as specified by the Monetary Control Act of 1980. Although the FRBs generate earnings from carrying out open market operations, via the earnings on securities held in the SOMA account, their execution of these operations is for the purpose of accomplishing monetary policy rather than generating earnings. Each FRB is required by Board policy to transfer to the Department its residual (or excess) earnings after providing for the cost of operations, payment of dividends, and reservation of an amount necessary to equate surplus with paid-in capital. These residual earnings may vary due to, among other things, changes in the SOMA balance levels that may occur in conducting monetary policy. In the event of losses, or a substantial increase in capital, an FRB will suspend its payments to the U.S. Treasury until such losses or increases in capital are recovered through subsequent earnings. The FRB residual earnings of \$99.2 billion and \$75.8 billion for fiscal years ended September 30, 2014 and 2013, respectively, are reported as part of Other Taxes and Receipts on the Statement of Changes in Net Position. They constituted 3.1 percent and 2.6 percent of the Department's total custodial revenues collected in fiscal years 2014 and 2013, respectively. "Taxes, Interest and Other Receivables, Net" includes a receivable for FRB's residual earnings which represents the earnings due to the U.S. Treasury as of September 30, but not collected by the U.S. Treasury until after the end of the month.

PART 3. OTHER NOTES TO THE CLOSING PACKAGE FINANCIAL STATEMENTS

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

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

LEGAL CONTINGENCIES

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

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

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

Pending Legal Actions

- *Tribal Trust Fund Cases:* Numerous cases have been filed in the U.S. District Courts in which Native American Tribes seek a declaration that the United States has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the U.S. government to provide such an accounting. In addition, there are a number of other related cases seeking damages in the U.S. Court of Federal Claims, which do not name the Department as a defendant. The U.S. government is currently in discussion with counsel representing most of the remaining plaintiff tribes with tribal trust fund cases pending against the United States about the feasibility of an out-of-court settlement. Plaintiff tribes in several of the pending cases have chosen to pursue active litigation, rather than settlement discussion, and the U.S. government is litigating those cases vigorously. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *GSE Related Cases:* A number of cases were filed in the U.S. Court of Federal Claims, the U.S. District Court for the District of Columbia, and the U.S. District of Iowa in which the plaintiffs allege, among other things, that the U.S. government took their property and contractual rights as preferred and common stockholders when the third amendments to the SPSPAs between the Department and each GSE were executed in August 2012. One case also alleges that the U.S. government took plaintiffs' property and contractual rights when the GSEs were placed into conservatorship and entered into the SPSPAs with the Department in September 2008. In the Court of Federal Claims, the plaintiffs seek just compensation (damages) from the U.S. government. In the District Court, the plaintiffs seek to set aside the third amendments to the SPSPAs as well as damages. On September 30, 2014, the District Court granted the defendants' motions to dismiss four cases, and the plaintiffs filed appeals in October

2014. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.

- *Lynchpins of Liberty v. United States of America*: The plaintiffs in this case, filed in the U.S. District Court for the District of Columbia, seek actual and punitive damages in connection with IRS' alleged unlawful requests for information and unreasonable delays in processing the plaintiffs' applications for tax exempt status. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *Starr International Co., Inc. v. United States*: The plaintiffs' principal class claim in this case, filed in the U.S. Court of Federal Claims, arises out of the receipt by the United States of a 79.9 percent equity interest in American International Group, Inc. (AIG) as part of the consideration for the extension of an \$85 billion, two-year revolving credit facility to AIG by the FRBNY in September 2008 and prior to the passage of the EESA. Plaintiffs claim that the transfer of the equity interest, which was in the form of Series C preferred stock held by a trust for the benefit of the U.S. government, was an illegal exaction under Section 13(3) of the Federal Reserve Act or constituted a taking of AIG shareholders' property for which just compensation is due under the Fifth Amendment to the United States Constitution. In a separate class claim, plaintiffs allege that an illegal exaction, or taking for which just compensation is due, occurred when the U.S. government allegedly caused AIG to conduct a reverse stock split in June 2009 without a separate class vote of the then outstanding common shareholders. Plaintiffs seek compensatory damages from the U.S. government, including an amount related to the exchange of Series E and F preferred shares for common shares of AIG in January 2011 that were previously held by TARP, which common shareholders allegedly could have blocked had the reverse stock split not occurred. The Department is unable to determine the likelihood of an unfavorable outcome or make an estimate of potential loss at this time.
- *Estes v. United States*: The State of Kansas filed a complaint in the U.S. Court of Federal Claims requesting the Department to redeem matured savings bonds not possessed by Kansas, but which have registered owners with last known addresses in Kansas. The Department informed the State of Kansas that it would not redeem these savings bonds since it was not the registered owner of the bonds. The U.S. government has filed a motion to dismiss the complaint. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *Adam Steele, Brittany Montrois v. United States*: The plaintiffs filed a class claim in the U.S. District Court for the District of Columbia seeking refunds of all user fees paid, plus interest, to obtain a preparer tax identification number (PTIN). Additionally, the plaintiffs seek to force the Department to cease charging a user fee to obtain a PTIN and asking for more information than is necessary to issue a PTIN. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *Anonymous Whistleblower v. United States*: A whistleblower case was filed in the U.S. Tax Court under seal. The anonymous claimant allegedly provided confidential information about tax fraud committed by multiple other taxpayers to the IRS. Having been denied a whistleblower award, the claimant has filed a claim in the U.S. Tax Court. The case is currently being held in abeyance until the Court determines the scope and standard of review it will follow in these cases. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.

- *Other Legal Actions:* The Department also is involved in employment related legal actions (e.g., matters alleging discrimination and other claims before federal courts, the Equal Employment Opportunity Commission, and the Merit Systems Protection Board) for which an unfavorable outcome is reasonably possible, but for which an estimate of potential loss cannot be determined at this time. It is not expected that these cases will have a material adverse effect on the Department's financial position or results.

OTHER CONTINGENCIES

Terrorism Risk Insurance Program

The *Terrorism Risk Insurance Act* (TRIA), signed into law in November 2002, was enacted to address market disruptions resulting from terrorist attacks on September 11, 2001. TRIA helps to ensure available and affordable commercial property and casualty insurance for terrorism risk, and simultaneously allows private markets to stabilize. The authority to pay claims under the Terrorism Risk Insurance Program (TRIA Program) is activated upon the certification of an "act of terrorism" by the Secretary in concurrence with the Secretary of State and the Attorney General. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the U.S. government for insured losses above a designated deductible amount. Insured losses above this amount will be shared between insurance companies and the U.S. government. TRIA also gives the Department authority to recoup federal payments made under the TRIA Program through policyholder surcharges under certain circumstances, and contains provisions designed to manage litigation arising from or relating to a certified act of terrorism. There were no claims under TRIA as of September 30, 2014 or 2013.

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

Loan Commitments

The Department, through FFB, makes loan commitments with federal agencies, or private sector borrowers whose loans are guaranteed by federal agencies, to extend them credit for their own use (refer to Part 2.L). As of September 30, 2014 and 2013, the Department had loan commitments totaling \$17.9 billion and \$73.6 billion, respectively.

Multilateral Development Banks

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

Exchange Stabilization Agreement

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

New Arrangements to Borrow

The Supplemental Appropriations Act of 2009 (P.L. 111-32) provided the authorization and appropriation for an increase in the United States' participation in the New Arrangements to Borrow (NAB). Because the U.S. financial participation in the IMF is denominated in SDRs, P.L. 111-32 authorized and appropriated up to the dollar equivalent of SDR 75 billion to implement this commitment. The United States agreed in May 2010 that its participation in the NAB would increase from SDR 6.6 billion to SDR 69.1 billion, pursuant to IMF Executive Board Decision No. 14577-(10/35). Total U.S. participation in the NAB of SDR 69.1 billion was equivalent to \$102.4 billion and \$106.0 billion as of September 30, 2014 and 2013, respectively. Refer to Note I of this section for more information on the NAB.

Commitment to GSEs

The SPSPA agreements between the Department and each GSE, which have no expiration date, provide for the Department to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities exceed its assets. At September 30, 2014 and 2013, the Department's maximum remaining potential commitment to the GSEs was \$258.1 billion. Refer to Note G for further information.

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

The Department administers a number of programs designed to help stabilize the financial system and restore the flow of credit to consumers and businesses. Through TARP, the Department made direct loans, equity investments, and entered into other credit programs. TARP's authority to make new commitments to purchase or guarantee troubled assets expired in October 2010. Since then, the Department has focused its efforts on winding down the various TARP programs through recoveries of investments in the form of repayments, sales, dividends, interest and other income. The Department also continues to implement the housing programs under TARP to help struggling homeowners avoid foreclosure.

CAPITAL PURCHASE PROGRAM

TARP implemented the Capital Purchase Program (CPP) in fiscal year 2009 to help stabilize the financial system by providing capital to certain viable U.S. financial institutions. The CPP was designed to increase the capacity of those institutions to lend to businesses and consumers and support the economy. Under this program, the Department invested a total of \$204.9 billion and purchased senior perpetual preferred stock and subordinate debentures from qualifying U.S. controlled banks, savings associations, and certain bank and savings and loan holding companies (Qualified Financial Institution or QFI). The senior preferred stock has a stated dividend rate ranging from 5.0 percent to 9.0 percent. The dividends are cumulative for bank holding companies and non-cumulative for others, and are payable when and if declared by the institution's board of directors. In addition to the senior preferred stock, the Department received warrants, with a ten-year term, from public QFIs to purchase a number of shares of common stock. Additionally, the Department exercised warrants received from non-public QFIs resulting in additional holdings of senior preferred stock (or subordinated debentures as appropriate) of non-public QFIs.

In fiscal years 2014 and 2013, repayments and sales of CPP investments totaled \$1.5 billion and \$4.8 billion, respectively. Of these CPP investment repayments and sales in fiscal years 2014 and 2013, net proceeds of \$289 million and \$1.5 billion, respectively, resulted from auction sales to the public. Total CPP repayments and sales resulted in net proceeds less than cost of \$169 million and \$493 million in fiscal year 2014 and 2013, respectively. As

a result of repayments and sales since this program's implementation in fiscal year 2009, the Department had remaining CPP investments totaling \$281 million and \$1.8 billion as of September 30, 2014 and 2013, respectively.

The estimated value of the CPP preferred equity investments is based on the net present values of the expected dividend payments and proceeds from repurchases and sales. Inputs to the model include institution specific accounting data obtained from regulatory filings, an institution's stock price volatility, historical bank failure information, as well as market prices of comparable securities trading in the market. The market risk adjustment was estimated in 2014 by grouping institutions with similar financial performance and applying credit spreads for similar securities, and estimated in 2013 through a calibration process to the market value of certain trading securities of financial institutions within the TARP programs or other comparable financial institutions. The Department estimates the values and projects the cash flows of warrants using an option-pricing approach based on the current stock price and its volatility. Investments in common stock which are exchange traded are valued at the quoted market price as of fiscal year end.

AUTOMOTIVE INDUSTRY FINANCING PROGRAM

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

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

The Department invested a total of \$16.3 billion in GMAC Inc. between December 2008 and December 2009 to help support its ability to originate new loans to General Motors and Chrysler dealers and consumers, and to help address GMAC's capital needs. In 2010, GMAC changed its corporate name to Ally Financial, Inc. (Ally). As a result of exchanges, conversions, warrant exercises and sales since the Department's initial investment in December 2008, the Department held 981,971 (pre-split) shares of Ally common stock, representing 73.8 percent of Ally's outstanding common stock, as of September 30, 2013. The Department also held 119 million shares of Ally Series F-2 Mandatorily Convertible Preferred Securities (Series F-2), with a stated dividend rate of 9.0 percent, which were convertible into at least 513,000 shares of Ally common stock. In fiscal years 2014 and 2013, the Department received \$141 million and \$534 million, respectively, in dividends from Ally.

In November 2013, Ally repurchased all of the Series F-2 preferred stock from the Department for \$5.2 billion, and the Department received an additional \$725 million for the elimination of certain rights under an original agreement, resulting in net proceeds in excess of cost of \$300 million. During fiscal year 2014, the Department sold 410,000 (pre-split) shares of Ally common stock in January 2014, and an additional 113 million (post-split shares) of Ally common stock, for a combined total of \$5.8 billion in cash proceeds, resulting in net proceeds less than cost of \$1.4 billion. The Department's remaining investment in Ally at September 30, 2014 consisted of 64.1 million shares of common stock (after considering a 310-for-1 common stock split of Ally common shares in April 2014), representing 13.4 percent of Ally's outstanding common stock. The fair value of the Department's Ally investments held was \$1.5 billion and \$12.0 billion at September 30, 2014 and 2013, respectively. The fair value of Ally common stock held at September 30, 2014 was based on the New York Stock Exchange (NYSE) quoted market price. The Ally common stock held at September 30, 2013 was valued at the price per share in a related November 2013 Ally private common stock offering. To value the preferred stock holdings in Ally at September 30, 2013, the Department considered observable market data from the November 2013 transactions, discounted to September 30, 2013 at a risk-free discounted rate to reflect the timing of the expected cash flows.

General Motors Company

In fiscal year 2009, the Department provided \$51.0 billion to General Motors Corporation (Old GM) through various loan agreements while Old GM was in bankruptcy. During fiscal year 2009, General Motors Company (New GM) was created and by September 30, 2012, through various sales and restructurings of its investment, the Department held 500 million shares of New GM common stock, or 31.9 percent of New GM's total outstanding common shares.

Between fiscal years 2013 and 2014, the Department sold all 500 million shares of the New GM common stock, of which 399 million shares were sold in fiscal year 2013 for \$12.0 billion resulting in net proceeds less than cost of \$5.4 billion, and the remaining 101 million shares were sold in fiscal year 2014 for \$3.8 billion resulting in net proceeds less than cost of \$639 million. The fair value of the New GM common shares held as of September 30, 2013 was \$3.6 billion, which was based on the NYSE quoted market price as of that date, plus the value of any traded but not settled shares. Traded but not settled shares were valued based on the actual trade proceeds.

COMMUNITY DEVELOPMENT CAPITAL INITIATIVE PROGRAM

To help unlock the flow of credit to consumers and small businesses, the Department created the Community Development Capital Initiative (CDCI) program in fiscal year 2010 to provide additional low-cost capital in Community Development Financial Institutions (CDFIs) for purposes of encouraging more lending to small businesses. Under the terms of the program, the Department purchased senior preferred stock (or subordinated debt) from eligible CDFIs with an initial dividend rate of 2.0 percent that will increase to 9.0 percent after eight years. The Department invested a total of \$570 million in 84 institutions under the CDCI. In fiscal years 2014 and 2013, the Department received \$10 million and \$86 million in repayments, respectively. As a result of repayments since this program's implementation in fiscal year 2010, the Department had remaining CDCI investments valued at \$372 million and \$371 million as of September 30, 2014 and 2013, respectively. The Department values the CDCI preferred stock investments in a manner broadly analogous to the methodology used to value the preferred stock securities within the CPP program.

HOUSING PROGRAMS UNDER TARP (*Non-Direct Loan and Equity Investment Program*)

Housing programs under TARP are designed to provide stability for both the housing market and homeowners. These programs assist homeowners who are experiencing financial hardships to remain in their homes until their financial position improves or they relocate to a more sustainable living situation. As of September 30, 2014 and 2013, the Department had committed up to \$38.5 billion for these programs. For fiscal year 2014 and 2013, payments made on behalf of the housing programs under TARP totaled \$4.3 billion and \$3.9 billion, respectively, reported within the Statement of Net Cost.

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

Bureau	Fund Code	Fund Title/Description
Exchange Stabilization Fund (ESF)		
ESF	020X4444	Exchange Stabilization Fund
Public Enterprise/Revolving Funds		
BEP	020X4502	Bureau of Engraving and Printing Fund
MNT	020X4159	Public Enterprise Fund
OCC	020X8413	Assessment Funds
IRS	020X4413	Federal Tax Lien Revolving Fund
Other FDC Funds		
Fiscal Service	020X5080	Gifts to Reduce Public Debt
Fiscal Service	020X5081	Presidential Election Campaign
Fiscal Service	020X8625	Gulf Coast Restoration Trust Fund
Fiscal Service	020X8902	Esther Cattell Schmitt Gift Fund
Fiscal Service	5805585	Travel Promotion Fund, Corp for Travel Promotion
Fiscal Service	580X5585	Travel Promotion Fund, Corp for Travel Promotion
Fiscal Service	0205445003	Debt Collection Special Fund
Fiscal Service	0208/95445	Debt Collection Special Fund
Fiscal Service	0209/05445	Debt Collection Special Fund
Fiscal Service	0200/15445	Debt Collection Special Fund
Fiscal Service	0201/25445	Debt Collection Special Fund
Fiscal Service	0202/35445	Debt Collection Special Fund
Fiscal Service	0203/45445	Debt Collection Special Fund
Fiscal Service	0204/55445	Debt Collection Special Fund
DO	020X5816	Confiscated and Vested Iraqi Property and Assets
DO	020X8790	Gifts and Bequests Trust Fund
IRS	020X5510	Private Collection Agency Program
IRS	020X5433	Informant Reimbursement
FRF	020X5590	Financial Research Fund
TFF	020X5697	Treasury Forfeiture Fund

Pursuant to the legal authority found in Section 10 of the Gold Reserve Act of 1934, as amended, the ESF may purchase or sell foreign currencies, hold U.S. foreign exchange and SDR assets, and may provide financing to foreign governments and foreign entities. The ESF accounts for and reports its holdings to the Fiscal Service on the Standard Form 224, "Statement of Transactions," and provides other reports to Congress. Interest on SDRs in the IMF, investments in U.S. Treasury securities, and investments in foreign currency assets are ESF's primary sources of revenue. The ESF's earnings and realized gains on foreign currency assets represent inflows of resources to the government, and the interest revenues earned from U.S. Securities are the result of intra-Departmental flows.

The BEP, Mint, OCC, and IRS operate "public enterprise/revolving funds" to account for their respective revenues and expenses. 31 USC § 5142 established the revolving fund for BEP to account for revenue and expenses related to

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

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

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

The Department has a total of fifteen heritage assets, of which five are considered multi-use, for fiscal years 2014 and 2013. The Treasury Complex (Main Treasury Building and Annex), declared a national historical landmark in 1972, is treated as a multi-use heritage asset and is expected to be preserved indefinitely. The buildings that house the Mint in Denver, San Francisco, Fort Knox, and West Point are also considered multi-use heritage assets and included on the National Register of Historic Places. Additionally, the Mint maintains heritage assets consisting of four coin collections and six historical artifacts.

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

Bureau	Fund Code	Authority	Fund Title/Description
BEP	020X6513.013	31 USC 5119	Mutilated Currency Claims Funds
Fiscal Service	020X6045	31 USC 3328	Proceeds, Payments of Unpaid Checks
Fiscal Service	020X6048	31 USC 3329, 3330	Proceeds of Withheld Foreign Checks
Fiscal Service	02015X6078	50 APP. USC 2012	War Claims Fund, Foreign Claims Settlement Commission
Fiscal Service	020X6092	31 USC 1321	Debt Management Operations
Fiscal Service	020X6104	22 USC 1627	Albanian Claims Fund, Treasury
Fiscal Service	020X6133	31 USC 1322	Payment of Unclaimed Moneys
Fiscal Service	020X6210	22 USC 1623	Iraq Claims Settlement Fund
Fiscal Service	020X6309	22 USC 1627(a)	Libyan Claims Settlement Fund
Fiscal Service	020X6310	22 USC 1627(a)	Libyan Claims Settlement Fund
Fiscal Service	020X6311	98 Stat. 1876	Kennedy Center Revenue Bond
Fiscal Service	020X6312	22 USC 1627	Iranian Claims Settlement Fund
Fiscal Service	020X6314	22 USC 1644g	German Democrat Settlement Fund
Fiscal Service	020X6315	22 USC 1645h	Vietnam Claims Settlement Fund
Fiscal Service	020X6501.018	31 USC 3513	Small Escrow Amounts
Fiscal Service	020X6720	31 USC 3513	SM DIF Account for Dep. & Check Adj.
Fiscal Service	020X6830	104 Stat. 1061	Net Interest Payments to/from State
Fiscal Service	020X6999	31 USC 3513	Accounts Payable, Check Issue UNDDR
IRS	020X6737	90 Stat. 269-270	Internal Revenue Collections for Northern Mariana Island
IRS	020X6738	31 USC 3513	Coverover Withholdings-U.S. Virgin Islands
IRS	020X6740	31 USC 3515	Coverover Withholdings-Guam
IRS	020X6741	31 USC 3513	Coverover Withholdings-American Samoa
OAS	020X6317.001	22 USC 2431	Belize Escrow, Debt Reduction

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

Congress established Fannie Mae and Freddie Mac as GSEs to support the supply of mortgage loans. A key function of the GSEs is to package mortgages into securities, which are subsequently sold to investors, and guarantee the timely payment of principal and interest on these securities.

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

The dividend change in the amended SPSPAs became operationally effective commencing with the quarter ending March 31, 2013.

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

Under the SPSPAs, the Department initially received from each GSE: (i) 1,000,000 shares of non-voting variable liquidation preference senior preferred stock with a liquidation preference value of \$1,000 per share, and (ii) a non-transferrable warrant for the purchase, at a nominal cost, of 79.9 percent of common stock on a fully-diluted basis. The warrants expire on September 7, 2028. Under the amended SPSPAs, the quarterly dividend payment changed from a 10.0 percent per annum fixed rate dividend on the total liquidation preference (as discussed below) to an amount equivalent to the GSE's positive net worth above a capital reserve amount. The capital reserve amount was initially set at \$3.0 billion for calendar year 2013, and declined to \$2.4 billion on January 1, 2014, and will continue to decline by \$600 million at the beginning of each calendar year thereafter until it reaches zero by calendar year 2018. The GSEs will not pay a quarterly dividend if their positive net worth is below the required capital reserve threshold. Cash dividends of \$72.5 billion and \$95.7 billion were received during fiscal years ended September 30, 2014 and 2013, respectively. Dividends received in fiscal years 2014 and 2013 were primarily attributable to a federal income tax benefit that was recognized in the earnings of one GSE in fiscal year 2014 and the earnings of the other GSE in fiscal year 2013.

The SPSPAs, which have no expiration date, provide for the Department to disburse funds to the GSEs if, at the end of any quarter, the FHFA determines that the liabilities of either GSE exceed its assets. Draws from the Department under the SPSPAs are designed to ensure that the GSEs maintain positive net worth. The maximum amount available to each GSE under this agreement was previously based on a formulaic cap which ended December 31, 2012, at which time, the maximum amount became fixed effective December 31, 2012 (refer to the "Liabilities to GSEs" section below). Draws against the funding commitment of the SPSPAs do not result in the issuance of additional shares of senior preferred stock; instead, the liquidation preference of the initial 1,000,000 shares is increased by the amount of the draw. There were no payments to the GSEs for the fiscal years ended September 30, 2014 and 2013.

ACCOUNTING TREATMENT

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

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

SENIOR PREFERRED STOCK AND WARRANTS FOR COMMON STOCK

In determining the fair value of the senior preferred stock and warrants for common stock, the Department relied on the GSEs' public filings and press releases concerning their financial statements, as well as non-public, long-term

financial forecasts, monthly summaries, quarterly credit supplements, independent research regarding preferred stock trading, independent research regarding the GSEs' common stock trading on the OTC Bulletin Board, discussions with each of the GSEs and FHFA, and other information pertinent to the valuations. Because of the nature of the instruments, which are not publicly traded and for which there is no comparable trading information available, the fair valuations rely on significant unobservable inputs that reflect assumptions about the expectations that market participants would use in pricing.

The fair value of the senior preferred stock considers the amount of forecasted dividend payments. The fair valuations assume that a hypothetical buyer would acquire the discounted dividend stream as of the transaction date. The fair value of the senior preferred stock decreased at September 30, 2014 when compared to 2013 primarily due to lower forecasted dividends as a result of lower forecasted GSE earnings to be derived from guarantee fees, coupled with one-time benefits recognized in the GSEs' historical earnings that contributed to the higher fair value of these investments at the end of 2013 but which did not recur at the end of 2014.

The fair value of the warrants is impacted by the nominal exercise price and the large number of potential exercise shares, the market trading of the common stock that underlies the warrants as of September 30, the principal market, and the market participants. Other factors impacting the fair value include, among other things, the holding period risk related directly to the assumption of the amount of time that it will take to sell the exercised shares without depressing the market. The fair value of the warrants increased at the end of fiscal year 2014 when compared to 2013 primarily due to increases in the market price of the underlying common stock of each GSE.

LIABILITIES TO GSEs

As part of the annual process undertaken by the Department, a series of long-term financial forecasts are prepared to assess as of September 30, the likelihood and magnitude of future draws to be required by the GSEs under the SPSPAs within the forecast time horizon. The Department used 25-year financial forecasts prepared through year 2039 and 2038 in assessing if a contingent liability was required as of September 30, 2014 and 2013, respectively. If future payments under the SPSPAs are deemed to be probable within the forecast horizon, the Department will estimate and accrue a contingent liability to the GSEs to reflect the forecasted equity deficits of the GSEs. This accrued contingent liability will be undiscounted and will not take into account any of the offsetting dividends that would be received, as the dividends would be owed directly to the General Fund. Such recorded accruals will be adjusted as new information develops or circumstances change.

Based on its annual assessment, the Department estimated no probable future funding draws as of September 30, 2014 and 2013, and thereby accrued no contingent liability. At September 30, 2014 and 2013, the maximum remaining contractual commitment to the GSEs for the remaining life of the SPSPAs was \$258.1 billion which, as discussed above, was established as of December 31, 2012.

In assessing the need for an estimated contingent liability, the Department relies on the GSEs' public filings and press releases concerning their financial statements, monthly summaries, and quarterly credit supplements, as well as non-public, long-term financial forecasts, the FHFA House Price Index, discussions with each of the GSEs and FHFA, and other information pertinent to the liability estimates. The forecasts prepared in assessing the need for an estimated contingent liability as of September 30, 2014, include three potential wind-down scenarios, with varying assumptions regarding the timing as to when new guaranteed mortgage-backed securities would cease being issued by the GSEs. The forecasts also assume a continued gradual wind-down of the retained portfolios (and corresponding net interest income) through 2018, as directed under the amended SPSPAs for each GSE to reduce the maximum balance of its

retained mortgage portfolio by 15.0 percent per annum beginning December 31, 2013. The maximum balance of the GSEs' retained mortgage portfolio was initially set at \$650 billion as of December 31, 2012, and is required under the amended SPSPAs to be reduced to \$250.0 billion by December 31, 2018.

The Department's forecasts of potential future draws by the GSEs may differ from actual experience. Potential future actual draw amounts will depend on numerous factors that are difficult to predict including, but not limited to, changes in government policy with respect to the GSEs, the business cycle, inflation, home prices, unemployment rates, interest rates, changes in housing preferences, home financing alternatives, availability of debt financing, market rates of guarantee fees, outcomes of loan refinancings and modifications, new housing programs, and other applicable factors.

REGULATORY ENVIRONMENT

A provision within the Dodd Frank Act required the Secretary to conduct a study and develop recommendations regarding the options for ending the conservatorship of the two GSEs. In 2011, the President delivered to Congress a report from the Secretary that provided recommendations regarding the options for ending the conservatorship and plans to wind down the GSEs. To date, Congress has not approved a plan to address the future of the GSEs, thus the GSEs continue to operate under the direction of their conservator, the FHFA, whose stated strategic goals for the GSEs are to: *(i)* maintain foreclosure prevention activities and credit availability; *(ii)* reduce taxpayer risk through increasing the role of private capital in the mortgage market; and *(iii)* build a new single-family securitization infrastructure.

The Temporary Payroll Tax Cut Continuation Act of 2011 was funded by an increase of ten basis points in the GSEs' guarantee fees (referred to as "the increased fees") which began in April 2012, and is effective through October 1, 2021. The increased fees are remitted to the Department and not retained by the GSEs. Accordingly, the increased fees do not affect the profitability of the GSEs. For fiscal years 2014 and 2013, the GSEs remitted to the Department the increased fees totaling \$1.9 billion and \$946 million, respectively, which are reported within the line item entitled Other Taxes and Receipts on the Statement of Changes in Net Position.

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

Congress provided the Department with statutory authority to take certain extraordinary measures in the event that Treasury debt nears the statutory debt limit and a delay in raising the statutory debt limit occurs. These measures authorize the Department to deviate from its normal debt management operations and exercise legal authorities to avoid exceeding the statutory debt limit.

During the period of the delay in raising the statutory debt limit, the Department may undertake the following extraordinary measures: *(i)* suspend new issuances of Treasury debt securities to the Government Securities Investment Fund of the Federal Employees' Retirement System Thrift Savings Plan (TSP), the Civil Service Retirement and Disability Trust Fund (Civil Service Fund), the Postal Service Retiree Health Benefits Fund (Postal Benefits Fund), and the ESF as investments; *(ii)* redeem early a certain amount of Treasury debt securities held by the Civil Service Fund; *(iii)* suspend new issuances of State and Local Government Series (SLGS) securities; *(iv)* utilize FFB to exchange outstanding Treasury debt securities held by the Civil Service Fund for non-Treasury debt securities; and *(v)* issue cash management bills to manage short-term financing needs.

When the period of delay in raising the statutory debt limit ends, the Department discontinues its use of extraordinary measures and resumes its normal debt management operations. Furthermore, the Department is

required by the relevant statutes, to restore the TSP, Civil Service Fund and Postal Benefits Fund with the accumulated principal balance of Treasury debt securities that bears such interest rates and maturity dates necessary to replicate the investments the funds would have held had the delay not occurred (the uninvested principal). The Department is also required by the relevant statutes, to pay these funds the related lost interest (forgone interest) on the uninvested principal. The Department is not required by statute to restore the ESF with uninvested principal or lost interest incurred during a period of delay. When the period of delay in raising the statutory debt limit ends, the Department also resumes issuances of SLGS.

During fiscal year 2013, there were two delays in raising the debt limit. The first delay occurred from December 31, 2012 through February 3, 2013. On February 4, 2013, Congress enacted the *No Budget, No Pay Act of 2013* (P.L. 113-3) which temporarily suspended the statutory debt limit through May 18, 2013. On May 19, 2013, in accordance with P.L. 113-3, the statutory debt limit was raised to \$16.699 trillion, the amount of the qualifying federal debt securities outstanding on that date. In fiscal year 2013, following the end of the delay in the debt limit raise, the Department restored the funds involved in the extraordinary measures undertaken during the period of delay with uninvested principal and interest totaling \$31 billion and \$20 million, respectively.

The second fiscal year 2013 delay in raising the statutory debt limit occurred from May 20, 2013 through October 16, 2013. On October 17, 2013, Congress enacted the *Continuing Appropriations Act, 2014* (P.L. 113-46) which temporarily suspended the statutory debt limit through February 7, 2014. On February 8, 2014, in accordance with P.L. 113-46, the statutory debt limit was raised to \$17.212 trillion, the amount of the qualifying federal debt securities outstanding on that date. In fiscal year 2014, following the end of the delay in the debt limit raise, the Department restored the funds involved in the extraordinary measures undertaken during the period of delay with uninvested principal and interest totaling \$296.2 billion and \$1.2 billion, respectively.

During fiscal year 2014, another delay in raising the statutory debt limit occurred from February 10, 2014 until February 15, 2014. On February 15, 2014, Congress enacted the *Temporary Debt Limit Extension Act* (P.L. 113-83) which temporarily suspended the debt limit through March 15, 2015. In fiscal year 2014, following the end of the delay in the debt limit raise, the Department restored the funds involved in the extraordinary measures undertaken during this period of delay with uninvested principal and interest totaling \$68.5 billion and \$28.4 million, respectively.

Of the \$1.2 billion of forgone interest paid in fiscal year 2014, \$444 million was recorded as a current year expense on the Statement of Net Cost in fiscal year 2014, and \$801 million was accrued as an expense in fiscal year 2013 on the Statements of Net Cost, with a corresponding offsetting amount reported as Other Budgetary Financing Sources on the Statements of Changes in Net Position.

The second delay in raising the statutory debt limit in fiscal year 2013 (which commenced on May 20, 2013) did not end until October 16, 2013 and, as such, none of the uninvested principal and foregone interest payable had been restored to the involved funds as of September 30, 2013. Accordingly, the Department recorded a liability for the uninvested principal owed to the funds totaling \$247.8 billion as of September 30, 2013, as well as for forgone interest payable to the funds for the period May 20, 2013 through September 30, 2013 totaling \$801 million. The uninvested principal and foregone interest payable as of September 30, 2013 was reported on the Balance Sheets as a liability, of which \$128.3 billion was reported in the line item, Federal Accounts Payable, which represented a Federal liability of the combined principal and interest payable to the Civil Service Fund and Postal Benefits Fund which are administered by the OPM, and the remaining \$120.3 billion was reported in the line item, Non-Federal Other

Liabilities, which represented the principal and interest payable to the TSP, a public liability. Corresponding amounts were reported as Other Assets on the Balance Sheets for the total \$248.6 billion of uninvested principal and foregone interest owed to the funds as of September 30, 2013.

I. FR NOTES REPORT NOTE 4A – DIRECT LOANS RECEIVABLE, NET (TEXT DATA)

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

STATE AND LOCAL HOUSING FINANCE AGENCY (HFA) PROGRAM

Under HERA, the Department, together with the FHFA, Fannie Mae, and Freddie Mac, created a program in October 2009 to provide support to HFAs. This program was designed to support low mortgage rates and expand resources for low- and middle- income borrowers to purchase or rent homes, making them more affordable over the long term. The HFA Program is comprised of two separate programs: (i) the New Issue Bond Program (NIBP) and (ii) the Temporary Credit and Liquidity Program (TCLP). As of September 30, 2014 and 2013, the HFA net credit program receivable of \$7.6 billion and \$8.4 billion, respectively, included a positive subsidy allowance of \$1.1 billion and \$915 million, respectively, which reflects the Department's projection that the HFA program will result in a net cost to the Department after accounting for repayments, interest, and fees.

Under the terms of the NIBP, the Department purchased securities of Fannie Mae and Freddie Mac backed by new mortgage revenue bonds issued by HFAs. As of September 30, 2014 and 2013, the NIBP gross credit program receivable was \$8.7 billion and \$9.3 billion, respectively. The Department performed a financial statement re-estimate of the NIBP program's cost as of September 30, 2014 and 2013. These re-estimates resulted in an upward re-estimate, or an increase in the cost of the program, of \$175 million as of September 30, 2014, and a downward re-estimate, or decrease in cost of the program, of \$74 million as of September 30, 2013. The upward re-estimate in fiscal year 2014 was primarily driven by lower forecasted prepayment rates that increase the cost of the program since HFA bonds carry a lower weighted average coupon than the funding cost of the program. The downward re-estimate in fiscal year 2013 was primarily driven by higher than estimated principal collections.

Under the terms of the TCLP, the Department purchased participation certificates issued by Fannie Mae and Freddie Mac, representing participating interests in credit and liquidity facilities that the GSEs are providing to certain HFAs as part of the program. Fannie Mae and Freddie Mac provided replacement credit and liquidity facilities to HFAs to help reduce the costs of maintaining existing financing and relieve financial strains on the HFAs. The Department agreed to support the GSE replacement credit and liquidity facilities by purchasing from the GSEs interests in certain HFA bonds in the event such bonds were tendered to the GSEs. As of September 30, 2014 and 2013, the liquidity facilities covered \$851 million and \$2.0 billion, respectively, of single-family and multi-family variable-rate demand obligations (VRDOs). As of September 30, 2014 and 2013, none of these bonds had been tendered to the GSEs and, accordingly, the Department had not disbursed any funds. As such, the Department did not perform September 30, 2014 or 2013 subsidy re-estimates for TCLP.

SMALL BUSINESS LENDING FUND PROGRAM

The *Small Business Jobs Act of 2010* (P.L. 111-240) created the SBLF program. Pursuant to the Act, the Department provided capital to qualified community banks, for purposes of encouraging bank lending to small businesses, by purchasing qualifying non-cumulative preferred stock or equivalents in each bank. As an incentive to participating banks to increase lending to small businesses, the dividend rate a bank pays to the Department for SBLF funding will be reduced as the bank's small business lending increases. For most banks, the initial dividend rate of 5.0 percent

may be reduced to as low as 1.0 percent. For institutions which did not increase lending by the end of the first two years of the program, the rate increased to 7.0 percent, effective for the quarter ending March 31, 2014. The program provides an incentive for banks to repay loans within 4 ½ years. At that time, the rate will increase to 9.0 percent for banks remaining in the program. The Department treats these purchases of capital as direct loans in accordance with the requirements of FCRA. The Department's authority to provide new capital to SBLF participants expired in September 2011 and, accordingly, there were no new capital disbursements since that date.

As of September 30, 2014 and 2013, SBLF's net credit program receivable was \$3.2 billion and \$3.6 billion, respectively. These amounts include a positive subsidy allowance of \$36 million and \$28 million at September 30, 2014 and 2013, respectively, which reflects the Department's projection that the SBLF program will result in a net cost to the Department.

The Department performed financial statement re-estimates of the program's cost as of September 30, 2014 and 2013 which resulted in an upward re-estimate, or an increase in the cost of the program, of \$24 million and \$34 million. Both the 2014 and 2013 upward re-estimates were driven by changes in performance assumptions, actual performance to-date, and actual program funding costs. The 2014 performance assumptions anticipate an overall cost to the program due to lower dividend rates, both actual and projected, paid by participating institutions relative to previously projected dividend rates. These lower dividend rates are the result of participating banks increasing small business lending to qualify for lower dividend rates.

INTERNATIONAL MONETARY FUND PROGRAMS

The *Supplemental Appropriations Act of 2009* authorized an increase in the U.S. quota in the IMF, as well as an increase in U.S. participation in the New Arrangements to Borrow (NAB), one of the IMF's supplemental borrowing arrangements. The legislation applied FCRA to both program increases and, thus, the program increases are treated as direct loans to the IMF. For U.S. budget and accounting purposes, there are effectively two portions of the IMF quota and NAB programs. As of September 30, 2014 and 2013, the U.S. quota in the IMF totaled \$62.5 billion and \$64.6 billion, respectively, and comprised a FCRA and non-FCRA portion of \$7.4 billion and \$55.1 billion, respectively, at September 30, 2014, and \$7.6 billion and \$57.0 billion, respectively, at September 30, 2013. As of September 30, 2014 and 2013, the U.S. NAB arrangement with the IMF totaled \$102.4 billion and \$106.0 billion, respectively, and comprised a FCRA and non-FCRA portion of \$92.6 billion and \$9.8 billion, respectively, at September 30, 2014, and \$95.8 billion and \$10.2 billion, respectively, at September 30, 2013. These designations only affect the manner in which the Department accounts for the use and repayment of these funds. The U.S. commitments to the IMF are denominated in SDRs and, thus, the dollar amounts of these commitments fluctuate with the SDR valuation rate. The following is a discussion of the FCRA portions of both the U.S. quota and NAB programs.

United States Quota in the IMF

At September 30, 2014 and 2013, the Department reported a net credit program receivable of \$1.8 billion and \$1.9 billion, respectively, representing amounts disbursed under the FCRA portion of the U.S. quota's reserve position, net of a positive subsidy allowance of \$159 million and \$99 million, respectively. This positive subsidy reflects the Department's projection that the program will result in a net cost to the Department after accounting for repayments and net interest. The Department reported the remaining undisbursed FCRA portion of the U.S. quota totaling \$5.5 billion and \$5.7 billion at September 30, 2014 and 2013, respectively, as a letter of credit. The Department performed financial statement re-estimates of the program's cost as of September 30, 2014 and 2013. The re-estimates resulted

in an increase in program costs (or an upward re-estimate) of \$59 million and \$5 million for fiscal years 2014 and 2013, respectively, primarily due to a fluctuation in the valuation of the SDR rate since the calculation of the prior fiscal year's re-estimate.

New Arrangements To Borrow

FCRA disbursements outstanding under the NAB for fiscal years ended 2014 and 2013 totaled a net credit program receivable of \$4.2 billion and \$3.7 billion, respectively. The program had a positive subsidy allowance of \$134 million and a negative subsidy allowance of \$15 million as of September 30, 2014 and 2013, respectively.

The Department performed a financial statement re-estimate of the program's cost as of September 30, 2014 and 2013. These re-estimates resulted in an increase in the projected cost of the program (or an upward re-estimate) of \$145 million as of September 30, 2014, and a decrease in the projected cost of the program (or a downward re-estimate) of \$1 million as of September 30, 2013. The re-estimates are primarily driven by the fluctuation in the valuation of the SDR rate since the prior year's re-estimate.

PART 4. OTHER CLOSING PACKAGE MATTERS

The Department's reclassified financial statements and footnotes in the GFRS for FY 2014 and FY 2013 are presented in accordance with the TFM Reclassified Financial Statements crosswalks issued by Fiscal Service in September 2014 and September 2013, respectively (referred to as 2014 TFM Crosswalks and 2013 TFM Crosswalks, respectively). Due to updates in the 2014 TFM Crosswalks and additional reporting requirements for FY 2014, there are differences between the FY 2014 and FY 2013 presentation of certain account balances and activity on the reclassified financial statements and footnotes in the GFRS. Furthermore, the Department's reclassified financial statements for both FY 2014 and FY 2013 differ in presentation from certain of the presentation requirements that are incorporated in GFRS for FY 2014. These differences are detailed below.

Balance Sheet

- The 2014 TFM Crosswalks present USSGL account 192100, *Receivable from Appropriations*, on line 3.12, *Other Assets (RC 30) "G"* in accordance with the FY 2014 published TFM. In FY 2013, this USSGL was reported on line 3.10, *Other Assets (Without Reciprocals) (RC 29)* in accordance with the FY 2013 published TFM. Accordingly, the Department's Reclassified Balance Sheets report USSGL account 192100 in *Other Assets (RC 30)* for FY 2014 and *Other Assets (Without Reciprocals) (RC 29)* for FY 2013. This difference in presentation between FY 2014 and FY 2013 was confirmed with Fiscal Service staff.
- For FY 2014, the GFRS system requires total Net Position on the Reclassified Balance Sheet to be reported at the federal/non-federal indicator level (i.e. N/F/G/Z). However, this requirement is not explicitly stated in the September 2014 TFM Crosswalk. Accordingly, the Department's Reclassified Balance Sheets report total Net Position, as segregated between Funds From Dedication Collection and Funds Other Than Those From Dedicated Collections, as "N" for both FY 2014 and FY 2013. This difference in presentation was approved with Fiscal Service staff.

Statement of Changes in Net Position

- The September 2014 TFM Crosswalks present USSGL account 310700, *Unexpended Appropriations – Used* on Line 7.1, *Appropriations Received as Adjusted* in accordance with the FY 2014 published TFM. In FY 2013, this USSGL was reported on Line 7.12, *Other Budgetary Financing Sources* in accordance with the FY 2013 published TFM. Accordingly, the Department's Reclassified Statements of Changes in Net Position report USSGL account 310700 activity in *Appropriations Received as Adjusted* for FY 2014 and *Other Budgetary Financing Sources* for FY 2013. This difference in presentation between FY 2014 and FY 2013 was confirmed with Fiscal Service staff.
- The 2014 TFM Crosswalks do not include USSGL account 579000, *Other Financing Sources*, with budget impact indicator "E" within the Reclassified Statement of Changes in Net Position, though this is a valid attribute according to the USSGL attribute table. Accordingly, the Department's Reclassified Statements of Changes in Net Position for FY 2014 report the entire amount of USSGL account 579000 activity, with budget impact indicator "E", on Line 8.6, *Other Non-Budgetary Resources (RC 29) "G"*. In FY 2013, USSGL account 579000 activity was not required to be reported at the budget impact indicator level and, thus, the entire amount of this account's activity is reported on line 7.12, *Other Budgetary Financing Sources* in

accordance with the FY 2013 published TFM. This difference in presentation between FY 2014 and FY 2013 was confirmed with Fiscal Service staff.

- With the implementation of GTAS at the beginning of FY 2014, GWA allowed agencies to use the federal/non-federal indicator “Z” attribute to reflect non-reciprocating transactions for USSGL 599000, *Collections for Others-Statement of Custodial Activity*. Later in FY 2014, GWA decided it wanted agencies to use the federal/non-federal indicator “G” attribute to reflect these type transactions. Many Treasury reporting entities could not implement system changes to update their accounting transactions from “Z” to “G” in the required timeframe. IRS is one of the Treasury entities that was not able to make the appropriate system changes and thus their activity is still reported using the “Z” attribute. In June 2014, GWA decided to allow agencies to use either the federal/non-federal indicator “G” and “Z” attributes to reflect activities with the general fund for this USSGL (and move toward “G” only commencing in FY 2015). As a result, approximately \$2 trillion in tax collections for FY 2014 are being reported with a “Z” vs. “G” attribute. The 2014 TFM Crosswalks report USSGL 5990 “G” activity on Line 8.4, *Non-Entity Collections Transferred to the General Fund*, and report USSGL 5990 “Z” activity on Line 8.6, *Other Non-Budgetary Financing Sources*. Accordingly, the Department’s general fund tax collections recorded to USSGL 5990 “Z” for FY 2014 is reported on Line 8.4, *Non-Entity Collections Transferred to the General Fund*, on the Department’s Reclassified Statements of Changes in Net Position, which is consistent with the reporting presentation of this activity in FY 2013 that was made in accordance with the 2013 published TFM. This deviation from the 2014 TFM Crosswalk attribute designation was confirmed with Fiscal Service staff.
- The September 2014 TFM Crosswalk does not include USSGL account 590000, *Other Revenue* activity with federal/non-federal indicator “F” and budget impact indicator “D” or “E”, even though these are valid attribute combinations per the USSGL attribute table. For FY 2014 reporting, USSGL 590000, Other Revenue federal/non-federal indicator “F” and budget impact indicator “D” activity is reported on line 7.12, Other Budgetary Financing Sources and federal/non-federal indicator “F”, budget impact indicator “E” activity is reported on line 8.6, Other Non-Budgetary Financing Sources. In the FY 2013, USSGL account 5900 “F” was reported on line 7.12, Other Budgetary Financing Sources in accordance with the 2013 published TFM crosswalk (budget impact indicator “D” or “E” attributes did not exist in FY 2013). This deviation from the 2014 TFM Crosswalk and presentation was confirmed with Fiscal Service staff.

Note 10 A, Federal Debt Securities Held by the Public

- New Treasury security – Treasury Floating Rate Notes (FRN) were established during FY 2014 and reported in the Department’s AFR as a separate line in AFR Note 16 disclosure. However, a separate line was not established in GFRS FR Note 10a, Line Item Notes tab. The FY 2014 FRN balance of \$123.0 billion is reported as part of Treasury Inflation Protected Securities in GFRS FR Note 10a, Line Item Notes tab, Line 4, per agreement with Fiscal Service.

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Accounts receivable (RC 22)	A	D	566	433

Variance: 0 0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		10	9	9	0
1400	Department of the Interior		38	24	24	0
1500	Department of Justice		2	0	0	0
2800	Social Security Administration		11	4	4	0
3600	DEPARTMENT OF VETERANS AFFAIRS		6	1	1	0
4700	General Services Administration		125	171	171	0
5600	CENTRAL INTELLIGENCE AGENCY		2	0	0	0
7000	Department of Homeland Security		1	1	1	0
7500	Department of Health and Human Services		113	87	87	0
8900	Department of Energy		8	8	8	0
9500	Independent and Other Agencies		46	62	62	0
9571	BUREAU OF CONSUMER FINANCIAL PROTECTION		3	0	0	0
DE00	Department of Defense		201	66	66	0
Total			566	433	433	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Advances to others and prepayments (RC 23)	A	D	2	2
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1800	United States Postal Service		2	2	2	0
Total			2	2	2	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Fund balance with Treasury (RC 40)	A	D	352,928	367,820
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		352,928	367,820	0	367,820
Total			352,928	367,820	0	367,820

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Interest receivable (RC 02)	A	D	266	282

Variance: 0 0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		25	22	22	0
1601	Department of Labor		56	49	49	0
1800	United States Postal Service		47	49	49	0
2500	National Credit Union Administration		1	2	2	0
3600	DEPARTMENT OF VETERANS AFFAIRS		1	0	0	0
4700	General Services Administration		0	30	30	0
6000	Railroad Retirement Board		41	42	42	0
8900	Department of Energy		85	79	79	0
9100	Department of Education		10	8	8	0
9500	Independent and Other Agencies		0	1	1	0
	Total		266	282	282	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Loans receivable (RC17)	A	D	1,242,157	1,122,973
					Variance:	0
					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1100	EXECUTIVE OFFICE OF THE PRESIDENT		37	0	0	0
1200	Department of Agriculture		111,443	102,415	102,415	0
1300	Department of Commerce		1,312	576	576	0
1400	Department of the Interior		48	97	97	0
1601	Department of Labor		26,640	35,673	35,673	0
1800	United States Postal Service		15,000	15,000	15,000	0
1900	Department of State		4	3	3	0
2500	National Credit Union Administration		2,600	4,725	4,725	0
3300	Smithsonian Institution		20	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		697	756	756	0
4700	General Services Administration		0	1,733	1,733	0
6000	Railroad Retirement Board		3,532	3,587	3,587	0
6900	Department of Transportation		8,185	6,959	6,959	0
7000	Department of Homeland Security		24,081	24,076	24,076	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		2,807	0	0	0
7200	Agency for International Development		481	481	481	0
7300	Small Business Administration		7,756	8,088	8,088	0
7500	Department of Health and Human Services		894	539	539	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
8300	Export-Import Bank of the United States		21,634	18,102	18,102	0
8600	Department of Housing and Urban Development		27,661	26,079	26,079	0
8900	Department of Energy		19,222	18,001	18,001	0
9100	Department of Education		966,661	852,429	852,429	0
9500	Independent and Other Agencies		0	2,479	2,479	0
9550	PRESIDIO TRUST		50	0	0	0
DE00	Department of Defense		1,392	1,175	1,175	0
	Total		1,242,157	1,122,973	1,122,973	0

Agency FS	Status	CP Line Description	Account Type	NB	2014-SEPTEMBER	2013-SEPTEMBER
BS		Other assets (RC 30) "G"	A	D	17,949,849	0
				Variance:	0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		17,949,849	0	0	0
	Total		17,949,849	0	0	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Other assets (without reciprocals) (RC 29) "G"	A	D	0	17,123,357
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	17,123,357	17,123,357	0
Total			0	17,123,357	17,123,357	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Accounts payable (RC 22)	L	C	235	128,489
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0400	GOVERNMENT PRINTING OFFICE		1	0	0	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		1	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		1	0	0	0
1200	Department of Agriculture		17	25	25	0
1400	Department of the Interior		0	4	4	0
1500	Department of Justice		10	19	19	0
1601	Department of Labor		0	1	1	0
1800	United States Postal Service		13	9	9	0
1900	Department of State		1	1	1	0
2400	Office of Personnel Management		4	128,274	128,274	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
3600	DEPARTMENT OF VETERANS AFFAIRS		4	3	3	0
4700	General Services Administration		11	1	1	0
7000	Department of Homeland Security		6	10	10	0
7200	Agency for International Development		12	3	3	0
7300	Small Business Administration		3	2	2	0
7500	Department of Health and Human Services		(1)	13	13	0
8300	Export-Import Bank of the United States		64	64	64	0
9100	Department of Education		5	4	4	0
9500	Independent and Other Agencies		0	5	5	0
9999	Unidentified		40	9	9	0
DE00	Department of Defense		43	42	42	0
Total			(235)	(128,489)	(128,489)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Advances from others and deferred credits (RC 23)	L	C	28	47
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		0	3	3	0
1500	Department of Justice		0	1	1	0
1601	Department of Labor		0	4	4	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		15	18	18	0
7000	Department of Homeland Security		1	2	2	0
7200	Agency for International Development		9	8	8	0
7300	Small Business Administration		0	1	1	0
8600	Department of Housing and Urban Development		0	6	6	0
9500	Independent and Other Agencies		0	4	4	0
9563	MILLENNIUM CHALLENGE CORPORATION		3	0	0	0
Total			(28)	(47)	(47)	0

Agency FS	Status	CP Line Description	Account Type	NB	2014-SEPTEMBER	2013-SEPTEMBER
BS		Benefit program contributions payable (RC 21)	L	C	170	181
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		123	129	129	0
2400	Office of Personnel Management		47	41	41	0
9900	Treasury General Fund		0	11	11	0
Total			(170)	(181)	(181)	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Federal debt (RC 01)	L	C	5,075,880	4,800,041
					Variance:	0
					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0100	ARCHITECT OF THE CAPITOL		10	0	0	0
0300	LIBRARY OF CONGRESS		29	0	0	0
1000	THE JUDICIARY		1,106	0	0	0
1200	Department of Agriculture		149	138	138	0
1400	Department of the Interior		6,827	7,508	7,508	0
1500	Department of Justice		7,587	5,172	5,172	0
1601	Department of Labor		54,639	29,554	29,554	0
1602	PENSION BENEFIT GUARANTY CORPORATION		0	23,918	23,918	0
1800	United States Postal Service		5,450	2,860	2,860	0
1900	Department of State		17,828	17,408	17,408	0
2300	U. S. TAX COURT		11	0	0	0
2400	Office of Personnel Management		973,022	828,067	828,067	0
2500	National Credit Union Administration		11,685	11,411	11,411	0
2700	Federal Communications Commission		7,677	7,194	7,194	0
2800	Social Security Administration		2,782,919	2,756,390	2,756,390	0
3600	DEPARTMENT OF VETERANS AFFAIRS		7,748	8,493	8,493	0
5000	Securities and Exchange Commission		395	434	434	0
5100	Federal Deposit Insurance Corporation		50,685	38,833	38,833	0
5901	NATIONAL ENDOWMENT FOR THE ARTS		1	0	0	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
6000	Railroad Retirement Board		2,644	2,307	2,307	0
6400	Tennessee Valley Authority		25	25	25	0
6800	Environmental Protection Agency		3,895	4,571	4,571	0
6900	Department of Transportation		25,651	15,765	15,765	0
7000	Department of Homeland Security		5,625	5,136	5,136	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		5,517	0	0	0
7500	Department of Health and Human Services		276,184	278,915	278,915	0
7801	FARM CREDIT ADMINISTRATION		3,540	0	0	0
7802	Farm Credit System Insurance Corporation		0	3,298	3,298	0
8000	National Aeronautics and Space Administration		17	17	17	0
8400	ARMED FORCES RETIREMENT HOME		56	0	0	0
8600	Department of Housing and Urban Development		6,523	1,814	1,814	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		15	0	0	0
8900	Department of Energy		36,866	36,708	36,708	0
9500	Independent and Other Agencies		1,650	8,536	8,536	0
9504	B. GOLDWATER SCHOL. & EXCEL. ED. FOUND.		68	0	0	0
9512	COMMODITY FUTURES TRADING COMMISSION		270	0	0	0
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE		717	0	0	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9521	HARRY S TRUMAN SCHOLARSHIP TRUST FUND		55	0	0	0
9522	JAMES MADISON MEM. FELLOWSHIP FOUNDATION		37	0	0	0
9523	JAPAN-UNITED STATES FRIENDSHIP COMM.		40	0	0	0
9538	COURT OF APPEALS FOR VETERANS CLAIMS		36	0	0	0
9542	MORRIS K. UDALL SCHOLARSHIP FOUNDATION		26	0	0	0
9550	PRESIDIO TRUST		67	0	0	0
9566	FEDERAL HOUSING FINANCE AGENCY		64	0	0	0
9571	BUREAU OF CONSUMER FINANCIAL PROTECTION		435	0	0	0
9572	PATIENT CENTERED OUTCOMES RESEARCH TRUST FUND		669	0	0	0
DE00	Department of Defense		777,420	705,569	705,569	0
	Total		(5,075,880)	(4,800,041)	(4,800,041)	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
BS		Interest payable (RC 02)	L	C	42,473	43,157
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1000	THE JUDICIARY		6	0	0	0
1200	Department of Agriculture		1	1	1	0
1400	Department of the Interior		12	17	17	0
1601	Department of Labor		272	130	130	0
1602	PENSION BENEFIT GUARANTY CORPORATION		0	133	133	0
1900	Department of State		157	163	163	0
2400	Office of Personnel Management		8,220	8,184	8,184	0
2500	National Credit Union Administration		66	63	63	0
2700	Federal Communications Commission		9	7	7	0
2800	Social Security Administration		24,052	25,071	25,071	0
3600	DEPARTMENT OF VETERANS AFFAIRS		88	99	99	0
5100	Federal Deposit Insurance Corporation		310	302	302	0
6000	Railroad Retirement Board		5	4	4	0
6800	Environmental Protection Agency		5	6	6	0
6900	Department of Transportation		63	56	56	0
7000	Department of Homeland Security		11	11	11	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		34	0	0	0
7500	Department of Health and Human Services		2,716	2,808	2,808	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
7801	FARM CREDIT ADMINISTRATION		17	0	0	0
7802	Farm Credit System Insurance Corporation		0	19	19	0
8400	ARMED FORCES RETIREMENT HOME		1	0	0	0
8600	Department of Housing and Urban Development		4	11	11	0
8900	Department of Energy		103	99	99	0
9500	Independent and Other Agencies		2	44	44	0
9504	B. GOLDWATER SCHOL. & EXCEL. ED. FOUND.		1	0	0	0
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE		1	0	0	0
9523	JAPAN-UNITED STATES FRIENDSHIP COMM.		1	0	0	0
DE00	Department of Defense		6,316	5,929	5,929	0
	Total		(42,473)	(43,157)	(43,157)	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	
BS		Liability to the General Fund for custodial and other non-entity assets (RC 46)	L	C	1,539,951	1,417,423	
					Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes	
9900	Treasury General Fund		1,539,951	1,417,423	1,417,423	0	
Total			(1,539,951)	(1,417,423)	(1,417,423)	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	
BS		Transfers payable (RC 27)	L	C	114	28	
					Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes	
1500	Department of Justice		4	1	1	0	
5600	CENTRAL INTELLIGENCE AGENCY		1	0	0	0	
7000	Department of Homeland Security		109	27	27	0	
Total			(114)	(28)	(28)	0	

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Borrowing and other interest revenue (exchange) (RC 05)	ER	C	39,670	37,614
				Variance:	0	0

<u>Trading Partner</u>	<u>Name</u>	<u>Status</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	<u>Previously Reported</u>	<u>Line item Changes</u>
1100	EXECUTIVE OFFICE OF THE PRESIDENT		6	0	0	0
1200	Department of Agriculture		4,221	4,161	4,161	0
1300	Department of Commerce		23	25	25	0
1400	Department of the Interior		3	3	3	0
1601	Department of Labor		1,054	1,196	1,196	0
1800	United States Postal Service		182	189	189	0
2500	National Credit Union Administration		5	9	9	0
3600	DEPARTMENT OF VETERANS AFFAIRS		37	41	41	0
4700	General Services Administration		94	118	118	0
6000	Railroad Retirement Board		104	104	104	0
6900	Department of Transportation		336	287	287	0
7000	Department of Homeland Security		116	120	120	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		81	0	0	0
7200	Agency for International Development		25	25	25	0
7300	Small Business Administration		345	363	363	0
7500	Department of Health and Human Services		26	22	22	0
8300	Export-Import Bank of the United States		713	667	667	0
8600	Department of Housing and Urban Development		970	928	928	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		639	723	723	0
9100	Department of Education		30,627	28,454	28,454	0
9500	Independent and Other Agencies		0	123	123	0
9550	PRESIDIO TRUST		3	0	0	0
DE00	Department of Defense		60	56	56	0
Total			(39,670)	(37,614)	(37,614)	0

Agency FS	Status	CP Line Description	Account Type	NB	2014-SEPTEMBER	2013-SEPTEMBER
NCS		Borrowings gains (RC 06)	ER	C	32	32
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		27	18	18	0
8900	Department of Energy		5	14	14	0
Total			(32)	(32)	(32)	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Buy/sell revenue (RC 24)	ER	C	2,240	1,039
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0100	ARCHITECT OF THE CAPITOL		2	0	0	0
0400	GOVERNMENT PRINTING OFFICE		1	0	0	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		1	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		5	0	0	0
1200	Department of Agriculture		10	9	9	0
1300	Department of Commerce		17	8	8	0
1400	Department of the Interior		1	0	0	0
1500	Department of Justice		7	3	3	0
1601	Department of Labor		78	81	81	0
1900	Department of State		20	8	8	0
2000	Department of the Treasury		49	0	0	0
2400	Office of Personnel Management		0	1	1	0
2800	Social Security Administration		647	683	683	0
3600	DEPARTMENT OF VETERANS AFFAIRS		19	11	11	0
4700	General Services Administration		21	3	3	0
5100	Federal Deposit Insurance Corporation		0	1	1	0
5600	CENTRAL INTELLIGENCE AGENCY		2	0	0	0
6800	Environmental Protection Agency		1	0	0	0
6900	Department of Transportation		1	1	1	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		144	18	18	0
7200	Agency for International Development		5	4	4	0
7300	Small Business Administration		1	1	1	0
7500	Department of Health and Human Services		722	133	133	0
8000	National Aeronautics and Space Administration		1	1	1	0
8400	ARMED FORCES RETIREMENT HOME		3	0	0	0
8600	Department of Housing and Urban Development		34	15	15	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		4	0	0	0
9100	Department of Education		1	1	1	0
9500	Independent and Other Agencies		53	55	55	0
DE00	Department of Defense		390	2	2	0
	Total		(2,240)	(1,039)	(1,039)	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Benefit program costs (RC 26)	GC	D	1,764	1,734
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		99	71	71	0
2400	Office of Personnel Management		1,653	1,650	1,650	0
2800	Social Security Administration		12	13	13	0
Total			1,764	1,734	1,734	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Borrowing and other interest expense (RC 05)	GC	D	7,800	8,211
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		626	586	586	0
1300	Department of Commerce		2	2	2	0
1400	Department of the Interior		3	3	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS		184	154	154	0
6900	Department of Transportation		47	43	43	0
7000	Department of Homeland Security		3	7	7	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		38	0	0	0
7200	Agency for International Development		127	127	127	0
7300	Small Business Administration		139	167	167	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
7500	Department of Health and Human Services		10	23	23	0
8300	Export-Import Bank of the United States		164	224	224	0
8600	Department of Housing and Urban Development		2,252	2,662	2,662	0
8900	Department of Energy		82	107	107	0
9100	Department of Education		4,121	4,052	4,052	0
9500	Independent and Other Agencies		0	51	51	0
DE00	Department of Defense		2	3	3	0
Total			7,800	8,211	8,211	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Borrowing losses (RC 06)	GC	D	44	0
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		5	0	0	0
8900	Department of Energy		39	0	0	0
Total			44	0	0	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Buy/sell costs (RC 24)	GC	D	1,191	3,798
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
0400	GOVERNMENT PRINTING OFFICE		29	0	0	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		12	0	0	0
1000	THE JUDICIARY		2	0	0	0
1200	Department of Agriculture		9	18	18	0
1300	Department of Commerce		0	5	5	0
1400	Department of the Interior		4	1,915	1,915	0
1500	Department of Justice		16	20	20	0
1601	Department of Labor		6	6	6	0
1800	United States Postal Service		207	209	209	0
1900	Department of State		20	19	19	0
2400	Office of Personnel Management		(309)	344	344	0
2800	Social Security Administration		0	1	1	0
4700	General Services Administration		805	809	809	0
5100	Federal Deposit Insurance Corporation		12	7	7	0
6800	Environmental Protection Agency		3	2	2	0
6900	Department of Transportation		25	79	79	0
7000	Department of Homeland Security		182	195	195	0
7200	Agency for International Development		9	28	28	0
7500	Department of Health and Human Services		88	44	44	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
8300	Export-Import Bank of the United States		0	(3)	(3)	0
8600	Department of Housing and Urban Development		0	1	1	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		35	0	0	0
8900	Department of Energy		6	7	7	0
9500	Independent and Other Agencies		30	84	84	0
DE00	Department of Defense		0	8	8	0
Total			1,191	3,798	3,798	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Federal securities interest expense (RC 03)	GC	D	173,438	177,831
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1000	THE JUDICIARY		16	0	0	0
1200	Department of Agriculture		5	5	5	0
1400	Department of the Interior		78	106	106	0
1500	Department of Justice		7	6	6	0
1601	Department of Labor		1,183	619	619	0
1602	PENSION BENEFIT GUARANTY CORPORATION		0	1,207	1,207	0
1900	Department of State		648	676	676	0
2400	Office of Personnel Management		33,017	33,922	33,922	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2500	National Credit Union Administration		206	200	200	0
2700	Federal Communications Commission		24	22	22	0
2800	Social Security Administration		99,247	104,239	104,239	0
3600	DEPARTMENT OF VETERANS AFFAIRS		372	425	425	0
5000	Securities and Exchange Commission		0	1	1	0
5100	Federal Deposit Insurance Corporation		235	146	146	0
6000	Railroad Retirement Board		54	52	52	0
6800	Environmental Protection Agency		33	29	29	0
6900	Department of Transportation		254	254	254	0
7000	Department of Homeland Security		21	23	23	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		147	0	0	0
7500	Department of Health and Human Services		11,362	12,054	12,054	0
7802	Farm Credit System Insurance Corporation		0	34	34	0
8000	National Aeronautics and Space Administration		1	1	1	0
8400	ARMED FORCES RETIREMENT HOME		2	0	0	0
8600	Department of Housing and Urban Development		33	54	54	0
8900	Department of Energy		1,460	1,440	1,440	0
9500	Independent and Other Agencies		55	186	186	0
9550	PRESIDIO TRUST		2	0	0	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
DE00	Department of Defense		24,976	22,130	22,130	0
Total			173,438	177,831	177,831	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Imputed costs (RC 25)	GC	D	796	776
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		795	771	771	0
7000	Department of Homeland Security		1	5	5	0
Total			796	776	776	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
NCS		Other expenses (without reciprocals) (RC 29) "G"	GC	D	477	0
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		477	0	0	0
	Total		477	0	0	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	CF	D	(6,107)	(2,204)
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(6,107)	(2,204)	(2,204)	0
Total			(6,107)	(2,204)	(2,204)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Expenditure transfers-out of financing sources (RC 09)	CF	D	144	30
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		1	0	0	0
1400	Department of the Interior		37	0	0	0
1500	Department of Justice		3	1	1	0
5600	CENTRAL INTELLIGENCE AGENCY		1	0	0	0
7000	Department of Homeland Security		102	29	29	0
Total			144	30	30	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Non-entity collections transferred to the General Fund (RC 44)	CF	D	79,054	180,345
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		79,054	180,345	180,345	0
	Total		79,054	180,345	180,345	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Transfers-out without reimbursement (RC 18)	CF	D	49	42
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1500	Department of Justice		1	3	3	0
4700	General Services Administration		15	0	0	0
7000	Department of Homeland Security		33	39	39	0
	Total		49	42	42	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	F	C	(12,827)	498,977
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(12,827)	498,977	0	498,977
Total			12,827	(498,977)	0	498,977

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Imputed financing source (RC 25)	F	C	796	776
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		796	771	771	0
7000	Department of Homeland Security		0	5	5	0
Total			(796)	(776)	(776)	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	C	592	25	
					Variance:	0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		449	0	0	0
7200	Agency for International Development		143	25	25	0
Total			(592)	(25)	(25)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	
SCNP		Other budgetary financing sources (RC 29) "G"	F	C	459,844	11,903	
					Variance:	0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	2	2	0
1400	Department of the Interior		0	1	1	0
1500	Department of Justice		0	3	3	0
1601	Department of Labor		0	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS		0	2	2	0
6900	Department of Transportation		0	19	19	0
7000	Department of Homeland Security		0	130	130	0
7500	Department of Health and Human Services		0	2	2	0
8900	Department of Energy		0	8	8	0
9500	Independent and Other Agencies		0	3	3	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		459,844	11,699	11,699	0
DE00	Department of Defense		0	33	33	0
Total			(459,844)	(11,903)	(11,903)	0

Agency FS	Status	CP Line Description	Account Type	NB	2014-SEPTEMBER	2013-SEPTEMBER
SCNP		Other non-budgetary financing sources (RC 29) "G"	F	C	7,399	0
Variance:					0	0

Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		7,399	0	0	0
Total			(7,399)	0	0	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
SCNP		Transfers-in without reimbursement (RC 18)	F	C	5	0
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		5	0	0	0
Total			(5)	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
CUST		Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	CF	D	3,365	(653)
Variance:					0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		3,365	(653)	(653)	0
Total			3,365	(653)	(653)	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
CUST		Expenditure transfers-out of financing sources (RC 09)	CF	D	0	53
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	53	53	0
	Total		0	53	53	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>
CUST		Non-entity collections transferred to the General Fund (RC 44)	CF	D	2,815,888	2,590,415
				Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		2,815,888	2,590,415	2,590,415	0
	Total		2,815,888	2,590,415	2,590,415	0

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

11-18-2014 11:51:47

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	
CUST		Other budgetary financing sources (RC 29) "G"	F	C	0	19	
					Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes	
9900	Treasury General Fund		0	19	19	0	
Total			0	(19)	(19)	0	

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2014-SEPTEMBER</u>	<u>2013-SEPTEMBER</u>	
CUST		Other non-budgetary financing sources (RC 29) "G"	F	C	0	0	
					Variance:	0	0
Trading Partner	Name	Status	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line item Changes	
1400	Department of the Interior		0	0	(763)	763	
Total			0	0	763	763	

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

Other Data: 01	Taxes	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and OI Section B
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	86,000	85,000	85,000	0
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Changes in 1 above	Debit				
4		Changes in 2 above	Debit				
5		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	7,800	4,300	4,300	0
6		Management's best estimate of unasserted claims for refunds	Debit				
7		Changes in 4 and 5 above	Debit				
8		Changes in 6 above	Debit				
9		Amount of assessments written off that continue to be statutorily collectible (excluded from accounts receivable)	Debit	138,000	130,000	130,000	0

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

Other Data: 01	Taxes	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and OI Section B
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: B	Section Name: Provide the following amount if a range is estimable and not included in Sec. A (SFFAS No. 7 par 67-69)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	CY Low	CY High	PY Low	PY High
1		Estimated realizable value of pre-assessment work-in-progress	Debit				
2		Changes in line 1 above	Debit				
3		Management's best estimate of unasserted claims for refunds	Debit				
4		Changes in line 3 above	Debit				

Section: C	Section Name: Tax Gap	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

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

Tab: Other Text Data

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)
-------------------	---

Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	The tax gap is the difference between the amount of tax imposed by law and what taxpayers actually pay on time. The tax gap arises from the three types of noncompliance: not filing required tax returns on time or at all (the nonfiling gap), underreporting the correct amount of tax on timely filed returns (the underreporting gap), and not paying on time the full amount reported on timely filed returns (the underpayment gap). Of these three components, only

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

Other Data: 01	Taxes	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and OI Section B
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Taxes (SSFAS No.7, par. 67-69)

Line	Question	Answer
		<p>the underpayment gap is observed; the nonfiling gap and the underreporting gap must be estimated. The tax gap, estimated to be about \$450 billion for tax year 2006 (the most recent estimate made), represents the net amount of noncompliance with the tax laws. Underreporting of tax liability accounts for 84 percent of the gap, with the remainder divided between nonfiling (6 percent) and underpaying (10 percent). Part of the estimate is based on data from a study of individual returns filed for tax year 2006. It does not include any taxes that should have been paid on income from illegal activities. Each instance of noncompliance by a taxpayer contributes to the tax gap, whether or not the IRS detects it, and whether or not the taxpayer is even aware of the noncompliance. Some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p> <p>The collection gap is the cumulative amount of tax, penalties, and interest assessed over many years, but not paid by a certain point in time, which the IRS expects will remain uncollectible. In essence, it represents the difference between the total balance of unpaid assessments and the net taxes receivable reported on the balance sheet of the IRS. The tax gap and the collection gap are related and overlapping concepts, but they have significant differences. The collection gap is a cumulative balance sheet concept for a particular point in time, while the tax gap is like an income statement item for a single year. Moreover, the tax gap estimates include all noncompliance, while the collection gap includes only amounts that have been assessed (a small portion of all noncompliance) and have not yet reached their statutory collection expiration date. Also, the tax gap includes only tax, while the collection gap includes tax, penalties, and interest.</p>
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	<p>The tax gap arises from the three types of noncompliance: not filing required tax returns on time or at all (the nonfiling gap), underreporting the correct amount of tax on timely filed returns (the underreporting gap), and not paying on time the full amount reported on timely filed returns (the underpayment gap). Of these three components, only the underpayment gap is observed; the nonfiling gap and the underreporting gap must be estimated. The tax gap, estimated to be about \$450 billion for tax year 2006 (the most recent estimate made), represents the net amount of noncompliance with the tax laws. Underreporting of tax liability accounts for 84 percent of the gap, with the remainder divided between nonfiling (6 percent) and underpaying (10 percent). Part of the estimate is based on data from a study of individual returns filed for tax year 2006. It does not include any taxes that should have been paid on income from illegal activities. Each instance of noncompliance by a taxpayer contributes to the tax gap, whether or not the IRS detects it, and whether or not the taxpayer is even aware of the noncompliance. Some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p>
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.	N/A
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).	The tax gap figure does not include any taxes that should have been paid on income from illegal activities.

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

Other Data: 01	Taxes	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI and OI Section B
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Taxes (SSFAS No.7, par. 67-69)

Line	Question	Answer
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable can be made.	N/A

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

Other Data: 02	Annual Revenues and Expenditures	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Revenues from the Public	No Data: YES	Line Attributes:
-------------------	---	---------------------	-------------------------

Line	Status	Line Description	NB	HI	SMI	OASDI

Section: B	Section Name: Expenditures to the Public	No Data: YES	Line Attributes:
-------------------	---	---------------------	-------------------------

Line	Status	Line Description	NB	HI	SMI	OASDI

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

Other Data: 02	Annual Revenues and Expenditures	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Revenue from Other Government Accounts	Line Attributes:
-------------------	---	-------------------------

Line	Status	Line Description	NB	HI	SMI	OASDI

Section: D	Section Name: Net Result (Trust Fund)	Line Attributes:
-------------------	--	-------------------------

Line	Status	Line Description	NB	HI	SMI	OASDI

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					

Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

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

Line	Status	Line Description	NB	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in applied research	Debit					

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of federally owned physical property transferred to state and local governments. (SFFAS No. 8, par 87)	
2	Provide a description of the major programs of Federal investments in non-federal physical property used in the "Other Data Info" tab. (SFFAS No.8 par. 87)	

Tab: Other Text Data

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 94, 99 & 100)	No Data: YES
-------------------	---	---------------------

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).	

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

Other Data: 08	Stewardship Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: C **Section Name:** Investment in Human Capital (SFFAS No. 8, par 100) **No Data:** YES

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

Tab: Other Text Data

Section: D **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	

Tab: Other Text Data

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

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99)	

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

Other Data: 09	Deferred Maintenance	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: FSI-Deferred Maintenance	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A		Section Name: Range of Amounts				No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined			
Line	Status	Line Description	NB	CY- Low	D	CY- High	D	CY - Critical Maintenance	D	PY- Low	D	PY- High	D	PY - Critical Maintenance	D
1		Buildings, structures, and facilities	N/A												
2		Furniture, fixtures, and equipment	N/A												
3		Other general property, plant, and equipment	N/A												
4		Heritage assets	N/A												
5		Stewardship land	N/A												

Section: B		Section Name: Cost Estimate				No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	2014 - SEPTEMBER	D								
1		Buildings, structures, and facilities	N/A										
2		Furniture, fixtures, and equipment	N/A										
3		Other general property, plant, and equipment	N/A										
4		Heritage assets	N/A										
5		Stewardship land	N/A										

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

Other Data: 11	Tax Burden (to be completed only by Treasury)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OI-Section B
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxable Returns-Individual Income Tax Returns for Tax Year 2012 for the following AGI levels	Line Attributes: Units
-------------------	---	-------------------------------

Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	37,096,000.0000
2		\$15,000 under \$30,000	N/A	30,519,000.0000
3		\$30,000 under \$50,000	N/A	25,325,000.0000
4		\$50,000 under \$100,000	N/A	31,089,000.0000
5		\$100,000 under \$200,000	N/A	15,647,000.0000
6		\$200,000 under \$500,000	N/A	4,154,000.0000
7		\$500,000 or more	N/A	1,098,000.0000

Section: B	Section Name: Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2012	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
-------------------	--	---------------------------------	----------------------------------	----------------------

Line	Status	Line Description	NB	AGI	Total income tax
1		Under \$15,000	Debit	82,510	2,290
2		\$15,000 under \$30,000	Debit	670,097	18,787
3		\$30,000 under \$50,000	Debit	989,413	54,739
4		\$50,000 under \$100,000	Debit	2,215,015	192,091
5		\$100,000 under \$200,000	Debit	2,100,003	265,391
6		\$200,000 under \$500,000	Debit	1,186,751	231,596
7		\$500,000 or more	N/A	1,856,342	423,133

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

Other Data: 11	Tax Burden (to be completed only by Treasury)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OI-Section B
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Individual AGI and Average Income Tax Information- Individual Income Tax Returns for Tax Year 2012	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Whole-Dollars	

Line	Status	Line Description	NB	Avg. AGI per return	D Avg. income tax per return D
1		Under \$15,000	N/A	2,224	62
2		\$15,000 under \$30,000	N/A	21,957	616
3		\$30,000 under \$50,000	N/A	39,069	2,161
4		\$50,000 under \$100,000	N/A	71,248	6,179
5		\$100,000 under \$200,000	N/A	134,211	16,961
6		\$200,000 under \$500,000	N/A	285,689	55,753
7		\$500,000 or more	N/A	1,690,658	385,367

Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2012	Line Attributes: Percent
-------------------	---	---------------------------------

Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	2.8000
2		\$15,000 under \$30,000	N/A	2.8000
3		\$30,000 under \$50,000	N/A	5.5000
4		\$50,000 under \$100,000	N/A	8.7000
5		\$100,000 under \$200,000	N/A	12.6000
6		\$200,000 under \$500,000	N/A	19.5000
7		\$500,000 or more	N/A	22.8000

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

Other Data: 11 Tax Burden (to be completed only by Treasury)

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: OI-Section B

Status: Complete

I = Inactive Line

Tab: Other Data Info.

Section: E **Section Name:** Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2011

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	Income subject to tax	Total income tax after credits
1		Zero Assets	Debit	14,156	4,889
2		\$1 under \$500	Debit	6,264	1,181
3		\$500 under \$1,000	Debit	3,243	752
4		\$1,000 under \$5,000	Debit	10,715	3,061
5		\$5,000 under \$10,000	Debit	6,834	2,217
6		\$10,000 under \$25,000	Debit	10,493	3,417
7		\$25,000 under \$50,000	Debit	10,425	3,385
8		\$50,000 under \$100,000	Debit	12,413	4,029
9		\$100,000 under \$250,000	Debit	23,342	7,308
10		\$250,000 under \$500,000	Debit	26,194	7,945
11		\$500,000 under \$2,500,000	N/A	109,134	31,542
12		\$2,500,000 or more	N/A	761,180	151,168

Section: F **Section Name:** Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2011

Line Attributes: Percent

Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	34.5000
2		\$1 under \$500	N/A	18.9000
3		\$500 under \$1,000	N/A	23.2000
4		\$1,000 under \$5,000	N/A	28.6000
5		\$5,000 under \$10,000	N/A	32.4000
6		\$10,000 under \$25,000	N/A	32.6000

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

Other Data: 11	Tax Burden (to be completed only by Treasury)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	OI-Section B
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2011	Line Attributes: Percent
-------------------	---	---------------------------------

Line	Status	Line Description	NB	Income Subject to Tax
7		\$25,000 under \$50,000	N/A	32.5000
8		\$50,000 under \$100,000	N/A	32.5000
9		\$100,000 under \$250,000	N/A	31.3000
10		\$250,000 under \$500,000	N/A	30.3000
11		\$500,000 under \$2,500,000	N/A	28.9000
12		\$2,500,000 or more	N/A	19.9000

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

Other Data: 12	Other information	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: RSI	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: A	Section Name: Estimated amounts that may be paid out as other claims for tax refunds	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated payout (including principal and interest) for claims pending judicial review by the federal Courts	Debit	3,143	803	803	0
2		Claims under appeal	Debit	4,704	3,551	3,551	0

Section: B	Section Name: Other information related to taxes	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I	Payroll taxes paid by Federal agencies included in individual and FICA taxes	Debit				
2		Refundable portion of child care tax credits issued	Debit	21,490	21,608	21,608	0
3		Amount of EITC refunds	Debit	60,087	57,513	57,513	0
4		Amount of EITC refunds applied to reduce taxpayer liability	Debit				

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

Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Risk Assumed	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	2013 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Present value of unpaid expected losses (net of associated premiums)	Debit				
2		Periodic changes	Debit				

Tab: Other Text Data

Section: A	Section Name: Risk Assumed	No Data: YES
-------------------	-----------------------------------	---------------------

Line	Question	Answer
1	Provide the indicators of the range of uncertainty around Federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114)	
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5. par. 114)	
3	Provide a listing of the federal insurance and guarantee programs (SFFAS No. 5, par. 105).	

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Operating Revenue to Budget Receipts	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	Budget Receipts	D	Operating Revenue	C	Diff Budget Receipts vs Operating Revenue	Cust Collections Trans to GF or Rec Agency	D	Cust Collections Received from Collecting Agency	C	Adj Diff Between Budget Rec vs Operating Rev
1		Individual income tax and tax withholdings	N/A	1,394,570		2,269,322		-874,752	2,269,322				1,394,570
2		Corporation income taxes	N/A	320,731		317,827		2,904	317,827				320,731
3		Unemployment taxes	N/A			8,464		-8,464	8,464				0
4		Excise taxes	N/A	33,404		91,658		-58,254	91,658				33,404
5		Estate and gift taxes	N/A	19,300		19,275		25	19,275				19,300
6		Customs duties	N/A	23,545				23,545					23,545
7		Other taxes and receipts (Non-federal)	N/A	102,739		114,222		-11,483	108,780				97,297
9		Total	N/A	1,894,289		-2,820,768		-926,479	2,815,326				1,888,847

Section: B	Section Name: Net Outlays to SBR	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY - MTS Net Outlays	D	CY - SBR Net Outlays	C	CY - DIFFERENCE
1		Net Outlays	N/A	469,724		337,668		132,056

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: C	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only)	No Data: YES	Line Attributes:
-------------------	--	---------------------	-------------------------

Line	Status	Line Description	NB	CY - MTS Receipts	CY - PAR Amount	CY - Difference

Section: D	Section Name: Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only)	No Data: YES	Line Attributes:
-------------------	---	---------------------	-------------------------

Line	Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5	CY - Earned Revenue Rejported on agency PAR	Difference

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Operating Revenue to Undistributed Offsetting Receipts (DOI only)	No Data: YES	Line Attributes:
-------------------	--	---------------------	-------------------------

Line	Status	Line Description	NB	MTS Undistributed Offsetting Receipts, Tble 5	Miscellaneous Earned Revenue reported on SCNP	Difference
------	--------	------------------	----	---	---	------------

Tab: Other Text Data

Section: A	Section Name: Operating Revenue to Budget Receipts
-------------------	---

Line	Question	Answer
1	Collecting agencies provide the Closing Package line in which the custodial transfer-out (disposition of collection) was recorded and the trading partner code.	5.7 Collections for others - non-Federal for Puerto Rico -\$312 8.4 Non-Entity Collections Transferred to the General Fund -\$2,815,326 (F99)
2	Receiving agencies provide the Closing Package line in which the custodial transfer-in/revenue was recorded and the trading partner code.	N/A
3	Provide a detailed description of the difference and whether this difference will be resolved next FY.	IRS only reports the revenue collected. They do not report the movement of monies done by Fiscal Service to the trust funds (ALC 20550098). Timing differences between IRS and MTS. Presentation differences between IRS and Fiscal Service in the handling of revenues (58XX). IRS is reflecting all of the revenue in 20X0903; however, the outlays/refunds are spread out across the tax credit fund symbols. The differences are valid due to different presentations.

Tab: Other Text Data

Section: B	Section Name: Net Outlays to SBR
-------------------	---

Line	Question	Answer
1	Provide a detailed description of the difference and whether this difference will be resolved next FY.	Treasury does not include the Revenue (Tax Credits) on the SBR. MTS including allocation (child) activity that is on the Parent's SBR. Treasury's SBR includes EOP (11) and Independent Agency (95) activity. TAS 20X1807 on the SBR as outlays not receipts. Distributed offsetting receipts includes activities from other agencies that are not on Treasury's financial statements.

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

Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: B **Section Name:** Net Outlays to SBR

Line	Question	Answer
		SBR includes outlays for credit reforms; however, on a different MTS table. The differences are valid due to different presentations.

Tab: Other Text Data

Section: C **Section Name:** Earned Revenue to Undistributed Offsetting Receipts - Employer Share, Employee Retirement (DOS, DOD and OPM only) **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR/AFR in the "Agency Notes" field.	
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

Tab: Other Text Data

Section: D **Section Name:** Earned Revenue to Undistributed Offsetting Receipts - Interest Rec by Trust Funds (DOS, DOD, DOL, SSA, HHS and OPM only) **No Data:** YES

Line	Question	Answer
1	Provide a cross-reference to intragovernmental earned revenue reported in PAR in the "Agency Notes" field.	
2	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

Tab: Other Text Data

Section: E **Section Name:** Operating Revenue to Undistributed Offsetting Receipts (DOI only) **No Data:** YES

Line	Question	Answer
1	Provide a detailed description fo the difference and whether this difference will be resolved next FY.	

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Federal Direct Student Loans	CY-Electric Loans	CY-Rural Housing Service	CY-Federal Family Education Loan	CY-Water and Environmental Loans	CY-Farm Loans
1		Direct Loans Receivable, Gross - Beginning of Year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						

Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-All other loans receivable	CY-Total
1		Direct Loans Receivable, Gross - Beginning of Year	Debit				28,869	28,869
2		Disbursements (loans made/securities purchased)	Debit				2,754	2,754
3		Repayments	Debit				-3,389	-3,389
4		Losses	Debit					
5		Capitalized interest	Debit					
6		Capitalized dividends	Debit					
7		Other	Debit					
8		Direct Loans receivable, gross-	N/A				28,234	28,234

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 7, 11, and 12	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.									
Section: A		Section Name: Components of Direct Loans Receivable, Gross - Current Year				Line Attributes: Dollars		Decimal: Zero	
						Rounding Method: Millions			
Line	Status	Line Description	NB	CY-Export-Import Bank Loans	CY-U.S. Agency for International Development	CY-Housing and Urban Development	CY-All other loans receivable	CY-Total	
		end of the year							

Section: B		Section Name: Components of Direct Loans Receivable, Gross - Prior Year				Line Attributes: Dollars		Decimal: Zero	
						Rounding Method: Millions			
Line	Status	Line Description	NB	PY-Federal Direct Student Loans	PY-Electric Loans	PY-Rural Housing Service	PY-Federal Family Education Loan	PY-Water and Environmental Loans	PY-Farm Loans
1		Direct Loans Receivable, gross - beginning of year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Losses	Debit						
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-All other loans receivable	PY-Total	
1		Direct Loans	Debit				31,670	31,670	

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: B	Section Name: Components of Direct Loans Receivable, Gross - Prior Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	PY-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-All other loans receivable	PY-Total
		Receivable, gross - beginning of year						
2		Disbursements (loans made/securities purchased)	Debit				2,738	2,738
3		Repayments	Debit				-5,539	-5,539
4		Losses	Debit					
5		Capitalized interest	Debit					
6		Capitalized dividends	Debit					
7		Other	Debit					
8		Direct Loans receivable, gross-end of the year	N/A				28,869	28,869

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	CY-OPIC Credit Program	CY-Rural Housing Service	CY-Business and Industry Loans	CY-Export Credit Guarantee Programs	CY-All other Guaranteed loans	CY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit					9	9
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit					-3	-3
5		Guaranteed Loans, gross-end of the year	N/A					6	6

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	PY-Federal Family Education Loans	PY-Federal Housing Administration Loans	PY-Veterans Housing Benefit Program	PY-Export-Import Bank Loans	PY-Small Business Loans	PY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
1		Guaranteed Loans, gross-beginning of the year	Debit					7	7

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: D	Section Name: Components of Loan Guarantees, Gross - Prior Year	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	PY-OPIC Credit Program	PY-Rural Housing Service	PY-Business and Industry Loans	PY-Export Credit Guarantee Programs	PY-All other Guaranteed loans	PY-Total
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit					2	2
5		Guaranteed Loans, gross-end of the year	N/A					9	9

Section: E	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	CY-Capital Purchase Program	CY-AIG, Inc., Investment Program	CY-Automotive Industry Financing Program	CY-Public-Private Investment Program	CY-All Other TARP Programs	CY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	3,143		19,878		475	23,496
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit	-1,454		-14,729		-10	-16,193
4		Losses	Debit	-1,064		-3,386			-4,450
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A	625		1,763		465	2,853

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: F	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	PY-Capital Purchase Program	PY-AIG, Inc., Investment Program	PY-Automotive Industry Financing Program	PY-Public-Private Investment Program	PY-All Other TARP Programs	PY-Total
1		TARP loans and equity investments receivable, gross-beginning of year	Debit	8,664	6,727	37,252	9,763	667	63,073
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit	-4,752	-5,022	-12,015	-9,763	-186	-31,738
4		Losses	Debit	-769	-1,705	-5,359		-6	-7,839
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		TARP loans and equity investments receivable, gross-end of year	N/A	3,143	0	19,878	0	475	23,496

Tab: Other Text Data

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year
-------------------	--

Line	Question	Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.	There are regular direct loans and loans and equity investment that are accounted for under the Federal Credit Reform Act of 1990 (FCRA). See FR Notes (GF006) Note 04A Direct Loans Receivable, net, for amounts in "Other"
2	Provide a detailed description of the amounts reported in Sections A and B that compose the "Other" line.	See FR Notes (GF006) Note 04A Direct Loans Receivable, net
3	Provide details regarding the programs reported in Sections C and D that compose the "Other" line in the "all other Guaranteed Loans" column.	There is only one program from Troubled Asset Relief Program (TARP) called FHA-Refinance Program
4	Provide a detailed description of the amounts reported in Sections C and D that compose the "Other" line.	The amount is from the results of subsidy expense. See FR Notes (GF006) Note 04B Loan Guarantees.
5	Provide details regarding the programs reported in Sections E and F that comprise amounts	For fiscal year 2014, the Program includes CDCI. For fiscal year 2013, the Programs include

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

Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7, 11, and 12
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
	reported in the "all other TARP Programs" column.	CDCI and TALF. See FR Notes (GF006) Note 20 Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments.
6	Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.	N/A

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: B	Section Name: Asset Value for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Quantity of Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Units
-------------------	---	---------------------	-------------------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

Section: D	Section Name: Quantity of Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Units
-------------------	--	---------------------	-------------------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

Section: F	Section Name: Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2014 - SEPTEMBER	D
1		Oil and Lease Condensate	N/A		
2		Natural Gas, Wet After Lease Separation	N/A		
3			N/A		
4			N/A		
5			N/A		

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: G	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Offshore	No Data: YES	Line Attributes: Percent
-------------------	--	---------------------	---------------------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

Section: H	Section Name: Average Royalty Rate for Oil and Gas Proved Reserves - Onshore	No Data: YES	Line Attributes: Percent
-------------------	---	---------------------	---------------------------------

Line	Status	Line Description	NB	2014 - SEPTEMBER
1		Oil and Lease Condensate	N/A	
2		Natural Gas, Wet After Lease Separation	N/A	
3			N/A	
4			N/A	
5			N/A	

Tab: Other Text Data

Section: A	Section Name: Asset Value for Oil and Gas Proved Resources - Offshore	No Data: YES	
-------------------	--	---------------------	--

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, and significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: B **Section Name:** Asset Value for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: C **Section Name:** Quantity of Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: D **Section Name:** Quantity of Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: E **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Offshore **No Data:** YES

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

Tab: Other Text Data

Section: F **Section Name:** Average of the Regional Average Prices for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: G **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Offshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

Tab: Other Text Data

Section: H **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Onshore **No Data:** YES

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, significant assumptions, etc.) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	

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

Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: H **Section Name:** Average Royalty Rate for Oil and Gas Proved Reserves - Onshore **No Data:** YES

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

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

Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2014	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2014
1			Debit	
2			Debit	
3			Debit	
4			Debit	
5			Debit	
6			Debit	
7			Debit	
8			Debit	

Tab: Other Text Data

Section: A	Section Name: Asset Value for Federal Natural Resources (Other than Oil and Gas)	No Data: YES
-------------------	---	---------------------

Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method and significant assumptions) of federal natural resources other than oil and gas. Also provide information related to significant federal natural resources (other than oil and gas) that were not required to be reported per TB 2011-1 and explain why they were not reported.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to the note. At minimum, describe briefly the significant accounting policies pertaining to this note.	

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
 I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
3	Fund Balance		A	D	F	352,928	367,820
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Fund balance with Treasury (RC 40)		G	352,928	367,820	367,820	0
Total:			352,928	367,820	367,820	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
4	Loans and Interest Receivable		A	D	F	1,221,599	1,093,559
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Interest receivable (RC 02)		F	210	233	233	0
Loans receivable (RC17)		F	1,221,389	1,093,326	1,093,326	0
Total:			1,221,599	1,093,559	1,093,559	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
5	Advances to the Unemployment Trust Fund		A	D	F	20,824	29,696
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Interest receivable (RC 02)		F	56	49	49	0
Loans receivable (RC17)		F	20,768	29,647	29,647	0
Total:			20,824	29,696	29,696	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
6	Due From the General Fund		A	D	F	17,949,849	17,123,357
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other assets (without reciprocals) (RC 29) "G"		G	0	17,123,357	17,123,357	0
Other assets (RC 30) "G"		G	17,949,849	0	0	0
Total:			17,949,849	17,123,357	17,123,357	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
7	Other Intra-governmental Assets		A	D	F	568	435
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accounts receivable (RC 22)		F	566	433	433	0
Advances to others and prepayments (RC 23)		F	2	2	2	0
Total:			568	435	435	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
10	Cash, Foreign Currency, and Other Monetary Assets		A	D	N	211,868	148,506
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Cash and other monetary assets		N	211,868	148,506	148,506	0
Total:			211,868	148,506	148,506	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
11	Gold and Silver Reserves		A	D	N	11,062	11,062
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Cash and other monetary assets		N	11,062	11,062	11,062	0
Total:			11,062	11,062	11,062	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
12	Troubled Asset Relief Program (TARP) - Credit Program Receivables, Net		A	D	N	2,174	17,869
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
TARP direct loans and equity investments, net (for use by Treasury only)		N	2,174	17,869	17,869	0
Total:			2,174	17,869	17,869	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
13	Investments in Government Sponsored Enterprises (GSE)		A	D	N	95,810	140,221
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Investment in GSEs		N	95,810	140,221	140,221	0
Total:			95,810	140,221	140,221	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
14	Investments in International Financial Institutions		A	D	N	6,891	6,396
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other assets		N	6,891	6,396	6,396	0
Total:			6,891	6,396	6,396	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
15	Other Investments and Related Interest		A	D	N	17,921	14,114
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Debt and equity securities		N	17,921	14,114	14,114	0
Total:			17,921	14,114	14,114	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
16	Other Credit Program Receivables, Net		A	D	N	16,928	17,628
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Loans receivable, net		N	16,928	17,628	17,628	0
Total:			16,928	17,628	17,628	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
17	Loans and Interest Receivable, Net		A	D	N	9,499	10,042
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Loans receivable, net		N	9,499	10,042	10,042	0
Total:			9,499	10,042	10,042	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
18	Reserve Position in the International Monetary Fund		A	D	N	12,834	17,915
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Cash and other monetary assets		N	12,834	17,915	17,915	0
Total:			12,834	17,915	17,915	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
19	Taxes, Interest, and Other Receivables, Net		A	D	N	42,509	38,602
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and taxes receivable, net		N	42,509	38,602	38,602	0
Total:			42,509	38,602	38,602	0

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
20	Property, Plant, and Equipment, Net		A	D	N	2,800	2,646
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Property, plant and equipment, net		N	2,800	2,646	2,646	0
Total:			2,800	2,646	2,646	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
21	Other Assets		A	D	N	898	756
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Inventories and related property, net		N	891	750	750	0
Other assets		N	7	6	6	0
Total:			898	756	756	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
26	Federal Debt and Interest Payable		L	C	F	5,104,620	4,837,436
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Interest payable (RC 02)		F	42,352	43,090	43,090	0
Federal debt (RC 01)		F	5,062,268	4,794,346	4,794,346	0
Total:			(5,104,620)	(4,837,436)	(4,837,436)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
27	Liability for Restoration of Federal Debt Principal and Interest		L	C	F	0	128,272
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable (RC 22)		F	0	128,272	128,272	0
Total:			0	(128,272)	(128,272)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
28	Other Debt and Interest Payable		L	C	F	13,733	5,761
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Interest payable (RC 02)		F	121	66	66	0
Federal debt (RC 01)		F	13,612	5,695	5,695	0
Total:			(13,733)	(5,761)	(5,761)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
29	Due to the General Fund		L	C	F	1,539,951	1,417,423
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Liability to the General Fund for custodial and other non-entity assets (RC 46)		G	1,539,951	1,417,423	1,417,423	0
Total:			(1,539,951)	(1,417,423)	(1,417,423)	0

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
30	Other Intra-governmental Liabilities		L	C	F	565	477
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable (RC 22)		F	235	217	217	0
Interest payable (RC 02)		F	0	1	1	0
Transfers payable (RC 27)		F	114	28	28	0
Benefit program contributions payable (RC 21)		F	170	181	181	0
Advances from others and deferred credits (RC 23)		F	28	47	47	0
Other liabilities (without reciprocals) (RC 29)		Z	18	3	3	0
Total:			(565)	(477)	(477)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
33	Federal Debt and Interest Payable		L	C	N	12,809,423	12,003,030
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Federal debt securities held by the public and accrued interest		N	12,809,423	12,003,030	12,003,030	0
Total:			(12,809,423)	(12,003,030)	(12,003,030)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
34	Liability for Restoration of Federal Debt Principal and Interest		L	C	N	0	120,356
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	0	120,356	120,356	0
Total:			0	(120,356)	(120,356)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
35	Certificates Issued to the Federal Reserve		L	C	N	5,200	5,200
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	5,200	5,200	5,200	0
Total:			(5,200)	(5,200)	(5,200)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
36	Allocation of Special Drawing Rights		L	C	N	52,358	54,177
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	52,358	54,177	54,177	0
Total:			(52,358)	(54,177)	(54,177)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
37	Gold Certificates Issued to the Federal Reserve		L	C	N	11,037	11,037
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	11,037	11,037	11,037	0
Total:			(11,037)	(11,037)	(11,037)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
38	Refunds Payables		L	C	N	4,723	2,914
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable		N	4,723	2,914	2,914	0
Total:			(4,723)	(2,914)	(2,914)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
39	D.C. Federal Pensions and Judicial Retirement Actuarial Liability		L	C	N	9,159	9,164
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	9,159	9,164	9,164	0
Total:			(9,159)	(9,164)	(9,164)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
40	Other Liabilities		L	C	N	4,806	4,234
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable		N	1,630	983	983	0
Federal employee and veteran benefits payable		N	691	685	685	0
Loan guarantee liabilities		N	6	9	9	0
Other liabilities		N	2,479	2,557	2,557	0
Total:			(4,806)	(4,234)	(4,234)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
45	Funds from Dedicated Collections		E	C	B	200	200
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds From Dedicated Collections "N"		N	200	200	200	0
Total:			(200)	(200)	(200)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
46	Other Funds		E	C	B	348,412	361,095
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds other than those from Dedicated Collections "N"		N	348,412	361,095	361,095	0
Total:			(348,412)	(361,095)	(361,095)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
49	Funds from Dedicated Collections		E	C	B	46,464	48,477
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds From Dedicated Collections "N"		N	46,464	48,477	48,477	0
Total:			(46,464)	(48,477)	(48,477)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
50	Other Funds		E	C	B	26,311	31,371
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds other than those from Dedicated Collections "N"		N	26,311	31,371	31,371	0
Total:			(26,311)	(31,371)	(31,371)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF NET COST
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
35	Total Gross Costs		GC	D	B	481,352	456,714
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Interest on debt held by the public		N	259,951	247,582	247,582	0
Imputed costs (RC 25)		F	796	776	776	0
Buy/sell costs (RC 24)		F	1,191	3,798	3,798	0
Benefit program costs (RC 26)		F	1,764	1,734	1,734	0
Federal securities interest expense (RC 03)		F	173,438	177,831	177,831	0
Borrowing and other interest expense (RC 05)		F	7,800	8,211	8,211	0
Borrowing losses (RC 06)		F	44	0	0	0
Non-Federal gross cost		N	35,891	16,313	16,313	0
Other expenses (without reciprocals) (RC 29) "Z"		Z	0	469	469	0
Gains/losses from changes in actuarial assumptions		N	0	0	0	0
Other expenses (without reciprocals) (RC 29) "G"		G	477	0	0	0
Total:			481,352	456,714	456,714	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
36	Total Earned Revenues		ER	C	B	77,392	173,090
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Buy/sell revenue (RC 24)		F	2,240	1,039	1,039	0
Borrowings gains (RC 06)		F	32	32	32	0
Borrowing and other interest revenue		F	39,670	37,614	37,614	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF NET COST
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
 I = Inactive Line

Line	Agency	Line Description	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
36		Total Earned Revenues (exchange) (RC 05)	ER	C	B	77,392	173,090
		Non-Federal Earned Revenue		N		35,450	134,405
Total:						(77,392)	(173,090)
						134,405	0
						(173,090)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
2	Beginning Balance		BN	C	B	79,848	71,887
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	79,848	71,887	71,887	0
Total:			(79,848)	(71,887)	(71,887)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
4	Appropriations Used		F	C	B	460,593	455,216
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources (RC 29) "G"		G	460,593	455,216	455,216	0
Total:			(460,593)	(455,216)	(455,216)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
5	Non-Exchange Revenue		F	C	B	568	695
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Individual income tax and tax withholdings (for use by Treasury only)		N	30	0	0	0
Other taxes and receipts		N	535	508	508	0
Other budgetary financing sources (RC 29) "G"		G	0	187	187	0
Other budgetary financing sources (RC 29) "Z"		Z	3	0	0	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
5	Non-Exchange Revenue	F	C	B	568	695
Total:					(568)	(695)

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
6	Donations and Forfeitures of Cash/Equivalent		F	C	N	508	1,093
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	508	1,093	1,093	0
Total:			(508)	(1,093)	(1,093)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
7	Transfers In/Out Without Reimbursement		F	C	F	304	(30)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		F	448	0	0	0
Expenditure transfers-out of financing sources (RC 09)		F	144	30	30	0
Total:			(304)	30	30	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
8	Other		F	C	B	52	12
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources (RC 29) "G"		G	52	12	12	0
Total:			(52)	(12)	(12)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
10	Donations/Forfeiture of Property		F	C	N	140	135
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	140	135	135	0
Total:			(140)	(135)	(135)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
11	Accrued Interest and Discount on Debt		F	C	F	7,404	10,905
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other non-budgetary financing sources (RC 29) "G"		G	7,404	0	0	0
Other budgetary financing sources (RC 29) "G"		G	0	10,905	10,905	0
Total:			(7,404)	(10,905)	(10,905)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
12	Accrued Interest on Restoration of Federal Debt Principal		F	C	F	(801)	801
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources (RC 29) "G"		G	(801)	801	801	0
Total:			801	(801)	(801)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
13	Transfers In/Out Without Reimbursement		F	C	F	(44)	(42)
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-in without reimbursement (RC 18)		F	5	0	0	0
Transfers-out without reimbursement (RC 18)		F	49	42	42	0
Total:			44	42	42	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
14	Imputed Financing Sources		F	C	F	796	776
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Imputed financing source (RC 25)		F	796	776	776	0
Total:			(796)	(776)	(776)	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

I = Inactive Line

Line	Agency	Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
15		Transfers to the General Fund and Other		F	C	B	(72,633)	(177,976)
				Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	319	167	167	0
Other non-budgetary financing sources (RC 29) "G"		G	(5)	0	0	0
Other budgetary financing sources (RC 29) "G"		G	0	(2)	(2)	0
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	(6,107)	(2,204)	(2,204)	0
Non-entity collections transferred to the General Fund (RC 44)		G	79,054	180,345	180,345	0
Total:			72,633	177,976	177,976	0

Line	Agency	Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
22		Beginning Balance		BN	C	B	361,295	317,509
				Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	361,295	317,509	317,509	0
Total:			(361,295)	(317,509)	(317,509)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
24	Appropriations Received		F	C	B	470,461	508,448
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	470,461	508,448	508,448	0
Total:			(470,461)	(508,448)	(508,448)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
25	Appropriations Transferred In/Out		F	C	B	144	25
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		F	144	25	25	0
Total:			(144)	(25)	(25)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
26	Other Adjustments		F	C	B	(22,695)	(9,471)
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	(22,695)	(9,471)	(9,471)	0
Total:			22,695	9,471	9,471	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2014

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
27	Appropriations Used		F	C	B	(460,593)	(455,216)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	G		(460,593)	0	0	0
Other budgetary financing sources (RC 29) "G"	G		0	(455,216)	(455,216)	0
Total:			460,593	455,216	455,216	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
2	Individual Income and FICA Taxes		F	C	N	2,605,049	2,448,546
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Individual income tax and tax withholdings (for use by Treasury only)		N	2,605,049	2,448,546	2,448,546	0
Total:			(2,605,049)	(2,448,546)	(2,448,546)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
3	Corporate Income Taxes		F	C	N	353,141	311,994
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Corporation income taxes (for use by Treasury only)		N	353,141	311,994	311,994	0
Total:			(353,141)	(311,994)	(311,994)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
4	Estate and Gift Taxes		F	C	N	20,155	19,830
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Estate and gift taxes		N	20,155	19,830	19,830	0
Total:			(20,155)	(19,830)	(19,830)	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
5	Excise Taxes		F	C	N	93,405	83,970
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Excise taxes		N	93,405	83,970	83,970	0
Total:			(93,405)	(83,970)	(83,970)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
6	Railroad Retirement Taxes		F	C	N	5,954	5,511
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	5,954	5,511	5,511	0
Total:			(5,954)	(5,511)	(5,511)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
7	Unemployment Taxes		F	C	N	8,612	7,896
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Unemployment taxes		N	8,612	7,896	7,896	0
Total:			(8,612)	(7,896)	(7,896)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
8	Deposit of Earnings, Federal Reserve System		F	C	N	99,235	75,767
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	99,235	75,767	75,767	0
Total:			(99,235)	(75,767)	(75,767)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
9	Fines, Penalties, Interest and Other Revenue		F	C	B	4,512	2,886
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	5,893	3,173	3,173	0
Other budgetary financing sources (RC 29) "G"		G	0	19	19	0
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	1,398	306	306	0
Other non-budgetary financing sources (RC 29) "Z"		Z	17	0	0	0
Total:			(4,512)	(2,886)	(2,886)	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
11	Less Refunds and Outlay Disbursements		F	C	N	(373,863)	(364,788)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Individual income tax and tax withholdings (for use by Treasury only)		N	(335,758)	(320,435)	(320,435)	0
Other taxes and receipts		N	(20)	(72)	(72)	0
Corporation income taxes (for use by Treasury only)		N	(35,314)	(41,569)	(41,569)	0
Excise taxes		N	(1,743)	(1,518)	(1,518)	0
Estate and gift taxes		N	(880)	(1,047)	(1,047)	0
Unemployment taxes		N	(148)	(147)	(147)	0
Total:			373,863	364,788	364,788	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
13	Non-Cash Accrual Adjustment		F	C	B	1,967	(959)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	1,970	(956)	(956)	0
Excise taxes		N	(3)	(3)	(3)	0
Total:			(1,967)	959	959	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
15	Cash Proceeds from Sale of Stock		F	C	N	0	2,588
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Miscellaneous earned revenues		N	0	2,588	2,588	0
Total:			0	(2,588)	(2,588)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
16	Non-Cash Market Adjustments		F	C	N	0	(2,611)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Miscellaneous earned revenues		N	0	(2,611)	(2,611)	0
Total:			0	2,611	2,611	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
19	Amounts Provided to Fund Non-Federal Entities		CF	D	N	312	358
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	(312)	(358)	(358)	0
Total:			312	358	358	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
20	Amounts Provided to Fund the Federal Government		CF	D	F	2,815,888	2,591,254
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure transfers-out of financing sources (RC 09)		F	0	53	53	0
Non-entity collections transferred to the General Fund (RC 44)		G	2,815,888	2,590,438	2,590,438	0
Other budgetary financing sources (RC 29) "Z"		Z	0	(763)	0	(763)
Total:			2,815,888	2,591,254	2,590,491	(763)

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
21	Non-Cash Accrual Adjustment		CF	D	B	1,967	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	1,967	0	0	0
Total:			1,967	0	0	0

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

11/18/2014 11:53:42

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
22	Amounts to be Provided to the General Fund and Others		CF	D	F	0	(618)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	0	(618)	(618)	0
Total:			0	(618)	(618)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
23	Accrual Adjustment		CF	D	B	0	(341)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	0	(341)	(341)	0
Total:			0	(341)	(341)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
25	Cash Proceeds from Stock Sales Provided to Fund the Federal Government		CF	D	B	0	2,588
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Non-entity collections transferred to the General Fund (RC 44)		G	0	2,588	2,588	0
Total:			0	2,588	2,588	0

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

GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2014
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2014-SEPTEMBER	2013-SEPTEMBER
26	Non-Cash Market Adjustment		CF	D	N	0	(2,611)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2014-SEPTEMBER	2013-SEPTEMBER	Previously Reported	Line Item Changes
Non-entity collections transferred to the General Fund (RC 44)		G	0	(2,611)	(2,611)	0
Total:			0	(2,611)	(2,611)	0