



Audit Report



OIG-16-014

FINANCIAL MANAGEMENT

Audit of the Department of the Treasury's Closing Package
Financial Statements for Fiscal Years 2015 and 2014

November 17, 2015

Office of
Inspector General

Department of the Treasury

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Statements for Fiscal Years 2015 and 2014**

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

November 17, 2015

**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: Ade Bankole
Acting Director, Financial and Procurement Audit

SUBJECT: Audit of the Department of the Treasury's Closing Package
Financial Statements for Fiscal Years 2015 and 2014

We contracted with the independent certified public accounting firm of KPMG LLP (KPMG) to audit the closing package financial statements of the Department of the Treasury for fiscal years 2015 and 2014, and to provide a report on internal control over financial reporting, and to report any reportable noncompliance with the *Treasury Financial Manual* Volume I, Part 2, Chapter 4700 (TFM Chapter 4700). The contract required that the audit be performed in accordance with U.S. generally accepted government auditing standards and Office of Management and Budget (OMB) Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*.

In its audit, KPMG found

- the closing package financial statements were fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles;
- there were no material weaknesses in internal control; and
- no reportable noncompliance with 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

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from an audit performed in accordance with U.S. 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 17, 2015, and the conclusions expressed therein. However, our review disclosed no instances where KPMG did not comply, in all material respects, with U.S. generally accepted government auditing standards and OMB Bulletin No. 15-02.

Should you have any questions, please contact me at (202) 927-5329.

Attachment

SECTION I

INDEPENDENT AUDITORS' REPORT

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

Independent Auditors' Report

Inspector General
Department of the Treasury:

Report on the Closing Package Financial Statements

We have audited the accompanying Closing Package Financial Statement Report of the Department of the Treasury (Department), which comprise the Closing Package Financial Statement Report – Balance Sheet as of September 30, 2015 and 2014, 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, 2015 and 2014; 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 \$48.7 and \$49.2 billion, net cost of operations of \$11.8 and \$12.1 billion before applicable eliminating entries, and custodial activity of \$3,304 and \$3,069 billion, as of and for the years ended September 30, 2015 and September 30, 2014, 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 also 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 \$28.6 and \$35.4 billion, and net cost of operations of \$4.4 and \$3.0 billion before applicable eliminating entries, as of and for the years ended September 30, 2015 and September 30, 2014, 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. 15-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin



No. 15-02 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 Department of the Treasury as of September 30, 2015 and 2014, 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 No. 31 – Significant Accounting Information to the closing package financial statements, which describes that the accompanying closing package financial statements were prepared to comply with requirements of the *Treasury Financial Manual* (TFM) Volume I, Part 2, Chapter 4700 (TFM Chapter 4700) for the purpose of providing financial information to the Department'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, 2015 and 2014, 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, 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, 2015 and 2014, 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. 15-02, the general-purpose financial statements of the Department of the Treasury as of and for the years ended September 30, 2015 and 2014, and our report thereon, dated November 16, 2015, 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 of Other Data Report No. 1 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 basic closing package financial statements, and other knowledge we obtained during our audits of the basic 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 basic closing package financial statements. Such missing 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. Our opinion on the basic 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; the information entitled “Threshold” in FR Notes Report Nos. 2 through 4B, 6 through 9, 10B, 15, 19, 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. 15-02, we have also issued a combined auditors' report dated November 16, 2015, 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, 2015 disclosed the following material weakness, significant deficiency, and noncompliance:

- 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. 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, noncompliance with which could have a direct and material effect on the determination of the closing package financial statement amounts. 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. 15-02.

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 result 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

Washington, DC
November 17, 2015

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SECTION II

**DEPARTMENT OF THE TREASURY'S
CLOSING PACKAGE FINANCIAL STATEMENTS
FOR FISCAL YEARS 2015 AND 2014**

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

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GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2015

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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Assets:				
Non-federal				
Cash and other monetary assets		272,366	235,764	235,764
Accounts and taxes receivable, net		42,034	42,509	42,509
Loans receivable, net		20,682	28,601	26,427
TARP direct loans and equity investments, net (for use by Treasury only)	I	0	0	2,174
Inventories and related property, net		756	891	891
Property, plant and equipment, net		2,897	2,800	2,800
Debt and equity securities		11,737	17,921	17,921
Investment in GSEs		106,270	95,810	95,810
Other assets		7,325	6,898	6,898
Total Non-Federal Assets		464,067	431,194	431,194
Federal				
Fund balance with Treasury (RC 40)		352,526	352,928	352,928
Federal investments (RC 01)		0	0	0
Accounts receivable (RC 22)		451	566	566
Accounts receivable, capital transfers (RC 12)		0	0	0
Interest receivable (RC 02)		267	266	266
Loans receivable (RC17)		1,319,169	1,242,157	1,242,157
Transfers receivable (RC 27)		0	0	0
Benefit program contributions receivable (RC 21)		0	0	0

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Period: SEPTEMBER

Entity: 2000-Department of the Treasury

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Advances to others and prepayments (RC 23)		2	2	2
Other assets (without reciprocals) (RC 29) "G"		0	0	0
Other assets (without reciprocals) (RC 29) "Z"		0	0	0
Other assets (without reciprocals) (RC 29)		0	0	0
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"		18,632,253	17,949,849	17,949,849
Other assets (RC 30)		18,632,253	17,949,849	17,949,849
Total Federal Assets		20,304,668	19,545,768	19,545,768
Total Assets		20,768,735	19,976,962	19,976,962
Liabilities:				
Non-federal				
Accounts payable		(3,947)	(6,353)	(6,353)
Federal debt securities held by the public and accrued interest		(13,148,200)	(12,809,423)	(12,809,423)
Federal employee and veteran benefits payable		(663)	(691)	(691)
Environmental and disposal liabilities		0	0	0
Benefits due and payable		0	0	0
Loan guarantee liabilities		(6)	(6)	(6)

U.S Department of the Treasury
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Period: SEPTEMBER

Entity: 2000-Department of the Treasury

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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Liabilities to GSEs (for use by Treasury only)		0	0	0
Insurance and guarantee program liabilities		0	0	0
Other liabilities		(282,614)	(80,233)	(80,233)
Total Non-Federal Liabilities		(13,435,430)	(12,896,706)	(12,896,706)
Federal				
Accounts payable (RC 22)		(146,267)	(235)	(235)
Accounts payable, capital transfers (RC 12)		0	0	0
Federal debt (RC 01)		(5,068,057)	(5,075,880)	(5,075,880)
Interest payable (RC 02)		(40,629)	(42,473)	(42,473)
Loans payable (RC 17)		0	0	0
Transfers payable (RC 27)		(62)	(114)	(114)
Benefit program contributions payable (RC 21)		(172)	(170)	(170)
Advances from others and deferred credits (RC 23)		(30)	(28)	(28)
Liability to the General Fund for custodial and other non-entity assets (RC 46)		(1,663,955)	(1,539,951)	(1,539,951)
Other liabilities (without reciprocals) (RC 29)		(19)	(18)	(18)
Other liabilities (without reciprocals) (RC 29) "G"		0	0	0

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GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()
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Closing Line item	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
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
Total Federal Liabilities		(6,919,191)	(6,658,869)	(6,658,869)
Total Liabilities		(20,354,621)	(19,555,575)	(19,555,575)
Net Position:				
Net Position - Funds From Dedicated Collections		(48,846)	(46,664)	(46,664)
Net Position - Funds From Dedicated Collections "F"	I	0	0	0
Net Position - Funds From Dedicated Collections "G"	I	0	0	0
Net Position - Funds From Dedicated Collections "Z"	I	0	0	0
Net Position - Funds From Dedicated Collections		(48,846)	(46,664)	(46,664)
Net Position - Funds other than those from Dedicated Collections "F"	I	0	0	0
Net Position - Funds other than those from Dedicated Collections		(365,268)	(374,723)	(374,723)
Net Position - Funds other than those from Dedicated Collections "G"	I	0	0	0

U.S Department of the Treasury
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GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2015

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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Net Position - Funds other than those from Dedicated Collections "Z"	I	0	0	0
Net Position - Funds other than those from Dedicated Collections		(365,268)	(374,723)	(374,723)
Total Net Position		(414,114)	(421,387)	(421,387)
Total Liabilities and Net Position		(20,768,735)	(19,976,962)	(19,976,962)

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

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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal gross cost		37,811	35,891	35,891
Interest on debt held by the public		250,804	259,951	259,951
Gains/losses from changes in actuarial assumptions		0	0	0
General PP&E partial impairment loss		0	0	0
Total Non-Federal Gross Cost		288,615	295,842	295,842
Federal Gross Cost				
Benefit program costs (RC 26)		1,841	1,764	1,764
Imputed costs (RC 25)		669	796	796
Buy/sell costs (RC 24)		2,166	1,191	1,191
Federal securities interest expense (RC 03)		156,642	173,438	173,438
Borrowing and other interest expense (RC 05)		8,089	7,800	7,800
Borrowing losses (RC 06)		19	44	44
Other expenses (without reciprocals) (RC 29) "G"		0	477	477
Other expenses (without reciprocals) (RC 29) "Z"		470	0	0
Other expenses (without reciprocals) (RC 29)		470	477	477
Total Federal Gross Cost		169,896	185,510	185,510
Department Total Gross Cost		458,511	481,352	481,352

U.S Department of the Treasury
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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Earned Revenue:				
Non-Federal Earned Revenue		(39,778)	(35,450)	(35,450)
Federal Earned Revenue				
Benefit program revenue (exchange) (RC 26)		0	0	0
Buy/sell revenue (RC 24)		(1,519)	(2,240)	(2,240)
Federal securities interest revenue including associated gains and losses (exchange) (RC 03)		0	0	0
Borrowing and other interest revenue (exchange) (RC 05)		(41,885)	(39,670)	(39,670)
Borrowings gains (RC 06)		(417)	(32)	(32)
Other revenue (without reciprocals) (RC 29) "F"		0	0	0
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		(43,821)	(41,942)	(41,942)
Department Total Earned Revenue		(83,599)	(77,392)	(77,392)
Net Cost		374,912	403,960	403,960

U.S Department of the Treasury
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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Beginning Net Position		(421,387)	(441,143)	(441,143)
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		(421,387)	(441,143)	(441,143)
Non-Federal Nonexchange Revenue				
Individual income tax and tax withholdings (for use by Treasury only)		(2,447,713)	(2,269,321)	(2,269,321)
Corporation income taxes (for use by Treasury only)		(339,836)	(317,827)	(317,827)
Excise taxes		(98,378)	(91,659)	(91,659)

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

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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Unemployment taxes		(8,956)	(8,464)	(8,464)
Custom duties		0	0	0
Estate and gift taxes		(19,119)	(19,275)	(19,275)
Other taxes and receipts		(116,211)	(114,222)	(114,222)
Miscellaneous earned revenues		0	0	0
Total Non-Federal Nonexchange Revenue		(3,030,213)	(2,820,768)	(2,820,768)
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)		(425,268)	12,827	12,827
Appropriations Used (RC 39)		430,756	0	0
Appropriation of unavailable special or trust fund receipts transfers-in (RC		0	0	0

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

11-17-2015 13:07:34

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
07)				
Appropriation of unavailable special or trust fund receipts transfers-out (RC 07)		0	0	0
Nonexpenditure transfers-out of unexpended appropriations and financing sources (RC 08)		0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		(99)	(592)	(592)
Expenditure transfers-in of financing sources (RC 09)		(1)	0	0
Expenditure transfers-out of financing sources (RC 09)		656	144	144
Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)		(13)	0	0
Nonexpenditure transfers-out of financing sources - capital transfers (RC 11)		0	0	0
Accrual for amounts to be collected for others and transferred to the General Fund (RC 29)	I	0	0	0
Collections for others transferred to the General Fund (RC 44)		0	0	0
Other budgetary financing sources (RC 29) "G"		(430,753)	(459,844)	(459,844)

U.S Department of the Treasury
Bureau of the Fiscal Service
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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Other budgetary financing sources (RC 29) "Z"		0	(3)	(3)
Other budgetary financing sources (RC 29)		(430,753)	(459,847)	(459,847)
Warrants issued (RC 41)		0	0	0
Appropriations Outstanding (RC 39)		0	0	0
Trust Fund Warrants Issues Net of Adjustments (RC 45)		0	0	0
Total Budgetary Financing Sources		(424,722)	(447,468)	(447,468)
Transfers-in without reimbursement (RC 18)		(2)	(5)	(5)
Transfers-out without reimbursement (RC 18)		4	49	49
Imputed financing source (RC 25)		(669)	(796)	(796)
Other Financing Sources:				
Non-entity collections transferred to the General Fund (RC 44)		3,098,648	2,894,942	2,894,942
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		962	(2,742)	(2,742)
Other non-budgetary financing sources (RC 29) "G"		(11,627)	(7,399)	(7,399)
Other non-budgetary financing sources (RC 29) "Z"		(20)	(17)	(17)
Other non-budgetary financing sources (RC 29)		(11,647)	(7,416)	(7,416)

U.S Department of the Treasury
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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2015 **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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported
Transfer in of Agency Unavailable Custodial and Non-entity Collections (RC 44)		0	0	0
Accrual of Agency Amounts to be Collected (RC 48)		0	0	0
Total Other Financing Sources		3,087,296	2,884,032	2,884,032
Net Cost		374,912	403,960	403,960
Ending Net Position Balance		(414,114)	(421,387)	(421,387)

**U.S. Department of the Treasury
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GF006 - FR Notes Report**

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 15 and 22	
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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes	
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Debit	1,845,344	-1,919,365	-1,919,365	0	
2		FRB earnings on Treasury securities that exceed the statutory amount.	Debit	96,468	-99,235	-99,235	0	
3		Interest Receivable on FRB Deposit of Earnings	Debit	264				

Section: B		Section Name: Loans Receivable and Loan Guarantee Liabilities (to be completed only by Export-Import Bank of the United States)			No Data Flag: YES		Line Attributes: Dollars	
							Rounding Method: Millions	
							Decimal: Zero	

Line	Status	Line Description	NB	Current FY D	2014 - SEPTEMBER D		
1		Guarantee amounts related to the payment of principal and interest of export loans made by PEFCO	N/A				
2		Guarantee amounts related to the payment of interest on PEFCO's Long-term secured debt obligations	N/A				
3		Fees received for PEFCO agreements related to export loans	N/A				
4		Fees received for PEFCO agreements related to secured debt obligations	N/A				

**U.S. Department of the Treasury
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Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 15 and 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Debit				
4		Related party net cost of operations	Credit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				
7		Related party leases	Debit				

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

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

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 15 and 22

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. 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	Describe any additional significant accounting policies specific to the agency not included in GFRS Module GF006 FR Notes.	N/A
6	Provide any other relevant information pertaining to the Federal Reserve earnings.	See Note 31 Part 2.AB
7	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 Note 31 Part 2.AB
8	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
9	Describe the "Other Notes Info" tab, "Related party operating revenue" transactions along	N/A

**U.S. Department of the Treasury
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Note: 01 Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 15 and 22

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
	with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	
10	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
11	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the "Other Notes Info" tab, "Related party economic dependency transactions" section.	See Note 31 Part 2.AB
12	Provide details on the investments in related parties.	N/A
13	Provide details on related party leases	N/A
14	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 Note 31 Part 2.AB
15	Provide any other useful information on related parties.	See Note 31 Part 2.AB

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

Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6 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	2015 - SEPTEMBER	2014 - SEPTEMBER	
Cash and other monetary assets		D	A	272,366	235,764	
Variance:				0	0	Rounding Method: Millions Decimal: Zero
Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes	
1	Operating cash- not restricted	193,325	153,202	153,202	0	
2	Operating cash- restricted					
3	Other cash - not restricted	160	440	440	0	
4	Other cash - restricted	920	585	585	0	
5	International monetary assets	58,504	65,987	65,987	0	
6	Gold	11,062	11,062	11,062	0	
7	Foreign currency	8,395	4,488	4,488	0	
Total		272,366	235,764	235,764	0	

Threshold		
Line Description	Question	Answer
Line Item Notes - Operating cash- not restricted (2015 - 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 (2015 - 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 (2015 - 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 - International monetary assets (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	This variance is not material to the Department's financial statements.

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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 5, 6 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:** Other Related Information

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit - available balance	Debit	49,617	47,617	47,617	0
2		Reserve Position in the IMF	Debit	9,363	14,693	14,693	0
3		SDR holdings- Exchange Stabilization Fund	Debit	50,336	53,154	53,154	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	49,574	52,358	52,358	0
6		Gold certificates	Credit	11,037	11,037	11,037	0

Section: B **Section Name:** Gold (to be completed only by Treasury)

Line Attributes: Units

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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	1,114.0000	1,216.5000	1,216.5000	.0000

**U.S. Department of the Treasury
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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6 and 7	
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
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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		

Section: D	Section Name: Silver (to be completed only by Treasury)	Line Attributes: Units
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER
1		Number of fine troy ounces of silver	N/A	16,000,000.0000	
2		Statutory price of 1 fine troy ounce of silver	N/A	1.2929	
3		Market value of 1 fine troy ounce of silver	N/A	14.6500	

**U.S. Department of the Treasury
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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1, 5, 6 and 7

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 a Bureau of the Fiscal Service security, agency security, and/or non-federal security?	Invested cash is displayed on the balance sheet as investments rather than cash. Investments in FSD 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. Fiscal Service 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
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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2015	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	2015 - SEPTEMBER	2014 - SEPTEMBER	
Accounts and taxes receivable, net	D	A	42,034	42,509	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	746	787	787	0
2	Related interest receivable - accounts receivable	289	1,701	1,701	0
3	Penalties, fines, and administrative fees receivable	90	85	85	0
4	Less: allowance for loss on accounts receivable	-8	-3	-3	0
5	Less: allowance for loss on interest receivable	-23	-17	-17	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-78	-59	-59	0
7	Taxes receivable, gross	171,159	156,158	156,158	0
8	Less: allowance for loss on taxes receivable	-130,141	-116,143	-116,143	0
	Total	42,034	42,509	42,509	0

Threshold		
Line Description	Question	Answer

**U.S. Department of the Treasury
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Note: 03 Accounts and Taxes Receivable

Fiscal Year: 2015

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 - Related interest receivable - accounts receivable (2015 - 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.

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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2015	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: 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	2015 - SEPTEMBER	2014 - 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 pertainig to this note.	See Note 31. Part 2. G

**U.S. Department of the Treasury
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Note: 04A Direct Loans Receivable
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2015
Period: SEPTEMBER
Agency Notes: 1, 7 and 9

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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Loans receivable, net		D	A	20,682	28,601		
		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	1,344	181	1,163	1,995	159	1,836
14	International Monetary Fund -- New Arrangements to Borrow	4,371	366	4,005	4,371	134	4,237
15	All TARP Programs	714	232	482	2,853	679	2,174
16	SBLF	2,363	-32	2,395	3,186	36	3,150
17							
18	HFA	7,784	865	6,919	8,667	1,050	7,617
19	IMF-NAB (Non FCRA)	5,955	439	5,516	9,841	412	9,429
20							
21	All other loans receivable	221	19	202	174	16	158
Total		22,752	2,070	20,682	31,087	2,486	28,601

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)	The \$0.8 billion decrease of the Current Year Face Value of the Small Business Lending Facility (SBLF) Loans Outstanding is primarily due to the increase in repayments from Banks participating in the SBLF Program.
Line Item Notes - HFA (CY Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The decrease in Housing Finance Agency (HFA) program Direct Loans Receivable is due mainly to \$0.9 billion in principal collections paid by HFAs during FY 2015.
Line Item Notes - HFA (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 Face Value of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The \$3.9 billion year-to-year decrease is a result of New Arrangements to Borrow (NAB) loan repayments exceeding new loan disbursements. Loan repayments totaled \$4.7 billion whereas, for the same period, loan disbursements totaled \$0.7 billion.
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.

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Note: 04A	Direct Loans Receivable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 7 and 9	
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 Long-term cost of loans outstanding)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 7 and 9	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section:	Section Name:						Line Attributes:	Decimal:
A	Subsidy Expense/(Income)						Dollars	Zero
							Rounding Method:	
							Millions	
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes	
13		International Monetary Fund -- Quota	Debit	92	59	59	0	
14		International Monetary Fund -- New Arrangements to Borrow	Debit	232	147	147	0	
15		All Tarp	Debit	-242	-1,492		-1,492	
16		SBLF Small Business Lending Fund	Debit	-42	24	24	0	
17			Debit					
18		HFA Initiative	Debit	-17	175	175	0	
19			Debit					
20			Debit					
21		All other loans receivable	Debit	9	0		0	
22		Total	N/A	32	-1,087	405	-1,492	

Threshold	Question	Answer
Other Notes Info - All other loans receivable (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance presented is not material to the Department's consolidated financial statements.

**U.S. Department of the Treasury
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Note: 04A	Direct Loans Receivable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 7 and 9	
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	Decimal: Zero			
			Rounding Method: Millions				
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Balances for property held Pre-1992	Debit				
2		Balances for property held Post-1991	Debit				

Section: C	Section Name: Repayments, Dividends, Interest Collections, Payments, and Investments (Treasury Only)	Line Attributes: Dollars	Decimal: Zero			
		Rounding Method: Millions				
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	D
1		Repayments - CPP	N/A		197	

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 See Note 31, Part 3. H

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Note: 04B	Loan Guarantees	Fiscal Year: 2015	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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Loan guarantee liabilities		C	L	6	6		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description			2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
12	FHA -Refinance Program			6	6	6	0
13							
14							
15							
16							
17	All other loan guarantee liabilities						
	Total			6	6	6	0

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Note: 04B	Loan Guarantees	Fiscal Year: 2015	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		
12			N/A								
13		FHA-Refinance Program	N/A	611	38	-3	489	34	-3		
14			N/A								
15			N/A								
16			N/A								
17		All other loans guarantee liabilities	N/A								
18		Total:	N/A	611	38	-3	489	34	-3		

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

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Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Department; no 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	2015 - SEPTEMBER	2014 - SEPTEMBER	
Inventories and related property, net	D	A	756	891	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year	903	765	765	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	1,017	937	937	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-1,149	-799	-799	0
6	Total allowance for inventories and related property	-15	-12	-12	0
	Total	756	891	891	0

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Note: 05 Inventories and Related Property

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Immaterial to the Department; no 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	2015 - SEPTEMBER	2014 - 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	36	36	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	95	87	87	0
11		Other related property	Debit	622	766	766	0
12		Total allowance for inventories and related property	Credit	11	12	12	0
13		Total inventories and related property, net	N/A	756	891	891	0

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Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Department; no 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	Rounding Method: Millions	Decimal: Zero		
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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	Rounding Method: Millions	Decimal: Zero			
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	587	608	608	0
2		Forfeited property	Debit	85	69	69	0
3		Goods held under price support and stabilization programs	Debit				

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Note: 05	Inventories and Related Property	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Immaterial to the Department; no 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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	33,760.0000	37,600.0000	37,600.0000	.0000
2		Forfeited property	N/A	23,460.0000	19,927.0000	19,927.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

Tab: Text Data		
Line	Question	Answer
1	Method used to calculate allowance.	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 a broad description of foreclosed property.	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.	<p>The Treasury values inventories at either standard cost, or lower of cost or latest acquisition cost, except for finished goods inventories, which are valued at weighted-average unit cost. These inventories were categorized based on the Department's major activities and the services the Department provides to the Federal Government and the public. All operating materials and supplies are recorded as an expense when consumed in operations.</p> <p>Forfeited property and currency is recorded in the respective seized property and forfeited asset tracking systems at the estimated fair value at the time of seizure. However, based on historical sales experiences for the year, properties are adjusted to reflect the market value at the end of the fiscal year for financial statement reporting purposes. Direct and indirect holding costs are not capitalized for individual forfeited asset. Forfeited currency not deposited into the Fund is included as part of Entity Assets - Cash and Other Monetary Assets.</p> <p>Further, mortgages and claims on forfeited assets are recognized as a valuation allowance and a reduction of deferred revenue from forfeited assets when the asset is forfeited. The allowance includes mortgages and claims on forfeited property held for sale and a minimal amount of claims on forfeited property previously sold. Mortgages and claims expenses are recognized when the related asset is sold and is reflected as a reduction of sales of forfeited property.</p>

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Note: 06 Property, Plant, and Equipment (PP&E)

Fiscal Year: 2015

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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Property, plant and equipment, net		D	A	2,897	2,800		
		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	6,677	3,877	2,800	6,347	3,701	2,646
2	Prior-period adjustments (not restated)	0	0	0			
3	Capitalized acquisitions from the public	598	0	598	609		609
4	Capitalized acquisitions from government agencies	21	0	21	38	10	28
5	Deletions from the Balance Sheet	-251	-235	-16	-291	-258	-33
6	Deletions related to partial impairment of PP&E	0	0	0			
7	Revaluations	0	0	0	-26	-30	4
8	Stewardship reclassifications	0	0	0			
9	Depreciation/amortization	0	506	-506		454	-454
	Total	7,045	4,148	2,897	6,677	3,877	2,800

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Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2015	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: Cost of PP&E for each category				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	752	740	740	0
2		Furniture, fixtures, and equipmen (including aircraf, ships, vessels, small boats, and vehicles)	Debit	2,804	2,861	2,861	0
3		Construction in progress	Debit	44	68	68	0
4		Land and Land Rights	Debit	18	18	18	0
5		Internal use software	Debit	2,780	2,559	2,559	0
6		Assets under capital lease	Debit	16	18	18	0
7		Leasehold improvements	Debit	426	413	413	0
8		Other property, plant and equipment	Debit	205			
9		Total property, plant and equipment	N/A	7,045	6,677	6,677	0

Threshold	Question	Answer
Other Notes Info - Construction in progress (2015 - 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 immaterial to the Department's financial statements.
Other Notes Info - Assets under capital lease (2015 - 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 immaterial to the Department's financial statements.

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Note: 06 Property, Plant, and Equipment (PP&E)

Fiscal Year: 2015

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

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	423	396	396	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	1,978	1,984	1,984	0
3		Internal use software	Credit	1,528	1,302	1,302	0
4		Assets under capital lease	Credit	8	6	6	0
5		Leasehold improvements	Credit	211	189	189	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-4,148	-3,877	-3,877	0

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	21	22	22	0
2		Department of Defense	Debit				
3		Department of the Interior	Debit		1	1	0
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				

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Note: 06	Property, Plant, and Equipment (PP&E)	Fiscal Year: 2015	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

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

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
6		All other departments	Debit		15	15	0
7		Total capitalized assets from federal agencies	N/A	21	38	38	0

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

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	13	74	74	0

Tab: Text Data

Line	Question	Answer
1	Provide the physical quantity information by category for multiuse heritage assets that are included in the "Line Item Notes" tab of this note (SFFAS No. 29, par 25).	Treasury complex (Main Treasury Building and Annex) and Mint has four buildings.
2	Provide a general description of what constitutes general PP&E impairment (SFFAS 44, par. 26a).	Note 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.	Note 31 Part 2.J

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Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 01, Note 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	2015 - SEPTEMBER	2014 - SEPTEMBER	
Debt and equity securities	D	A	11,737	17,921	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - 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	11,719	17,904	17,904	0
2	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Commercial Securities				
3	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Mortgage/asset backed Securities				
4	Fixed/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9): Corporate and other bonds				
5	All other Fixed Income/Debt Securities (FASB ASC 320-10-50-1 and 320-10-50-9) All: Other fixed/debt securities	2	1	1	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

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Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 01, Note 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line	Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
		Securities				
9		Other				
		Total	11,737	17,921	17,921	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 (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.

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Note: 07 Debt and Equity Securities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 01, Note 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:** Investment Category - Held-to-Maturity Securities

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A						
2		Fixed/Debt Securities: Non-U.S. Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A	4	-2	2	3	-2	1
6		Equity Securities: Common stocks	N/A	19	-5	14	18	-4	14
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All Other equity securities	N/A	6	-4	2	6	-4	2
9		Other	N/A						
10		Total Held-to-Maturity Securities	N/A	29	-11	18	27	-10	17

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Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 01, Note 12	
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	12,435	-716	11,719	19,017	-1,113	17,904		
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	12,435	-716	11,719	19,017	-1,113	17,904		

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Note: 07	Debt and Equity Securities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 01, Note 12	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C		Section Name: Investment Category - Trading Securities		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value		
1		Fixed/Debt Securities: Non-US Government securities	N/A								
2		Fixed/Debt Securities: Commercial securities	N/A								
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A								
4		Fixed/Debt Securities: Corporate and other bonds	N/A								
5		Fixed/Debt Securities: All other fixed income/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Unit trusts	N/A								
8		Equity Securities: All other equity securities	N/A								
9		Other	N/A								
10		Total Trading Securities	N/A								

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Note: 07 Debt and Equity Securities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 01, Note 12

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	2015 - SEPTEMBER	2014 - 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	-1,113	

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Note: 07 Debt and Equity Securities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 01, Note 12

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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Change
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive income	Credit	966			
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit	-1,431			
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit				
10		Net carrying amount of sold/transferred held-to-maturity securities (FASB ASC 320-10-50-10)	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

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Note: 07 Debt and Equity Securities

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 01, Note 12

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 \$1.8 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 "Held to Maturity."
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 - All long term investments held by ESF maturing in FY15 were reclassified to earnings based on the calculation of 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. I.

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Note: 08	Other Assets	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 11	
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Other assets		D	A	7,325	6,898		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	6	7	7	0
3	Regulatory assets				
4	Derivative assets				
5	Other assets	7,319	6,891	6,891	0
	Total	7,325	6,898	6,898	0

Threshold

Line Description	Question	Answer
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 immaterial.
Line Item Notes - Advances and prepayments (2015 - 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 immaterial.

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Note: 08 Other Assets
Entity: 2000 Department of the Treasury

Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: 1 and 11

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 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.	\$7.3 billion relates to Treasury participation in Multilateral Development Banks (MDB). See AFR Note 11.
3	Provide the amounts that are designated as either non-hedging or hedging instruments.	N/A
4	Provide disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	N/A
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	N/A
6	Provide disclosures on the location of fair value amounts of derivate assets instruments on the Balance Sheet (FASB ASC 815-10-50-4A).	N/A
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	N/A
8	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	N/A
9	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	N/A
10	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges' ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	N/A
11	Provide a description of the nature of trading activities for non-hedging designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	N/A
12	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-4H).	N/A
13	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-7).	N/A
14	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return cash collateral under master netting arrangements (FASB ASC 815-10-50-8).	N/A
15	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	Note 31 Part 2.I Investments in International Financial Institutions

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Note: 09	Accounts Payable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 18, and 22	
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Accounts payable		C	L	3,947	6,353		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	3,947	6,353	6,353	0
	Total	3,947	6,353	6,353	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2015 - 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 decrease in Accounts Payable is primarily due to a \$1.7 billion decrease in tax refunds payable. The year-to-year decrease in refunds payable is primarily attributable to the Andover Service Center realizing a 68 percent reduction in their backlog of refunds totaling \$1.2 billion due to process improvements at that Campus over those in place the year before, and to other service centers realizing similar efficiencies totaling \$500 million.

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Note: 09	Accounts Payable	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 18, and 22	
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	2015 - SEPTEMBER	2014 - 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.	Note 31 Part 2.N

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 15

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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Federal debt securities held by the public and accrued interest	C	L	13,148,200	12,809,423		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable Securities - Treasury bills	1,355,231	1,409,627	1,409,627	0
2	Marketable Securities - Treasury notes	8,366,026	8,160,196	8,160,196	0
3	Marketable Securities - Treasury bonds	1,688,208	1,534,068	1,534,068	0
4	Marketable Securities - Treasury inflation protected securities	1,135,363	1,167,661	1,167,661	0
5	Marketable Securities - Treasury floating rate notes	287,039			
6	Non-marketable securities	291,980	513,419	513,419	0
7	Unamortized premium on Treasury securities	33,806	34,188	34,188	0
8	Unamortized discount on Treasury securities	-65,184	-63,567	-63,567	0
9	Accrued interest payable on debt issued by Treasury	55,731	53,831	53,831	0
10	Securities at par				
11	Unamortized premium on securities				
12	Unamortized discount on securities				
13	Accrued interest payable on agency securities				
	Total	13,148,200	12,809,423	12,809,423	0

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 15

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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	18,112,975	17,781,107	17,781,107	0
2		Statutory debt limit	Credit	18,113,000			
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	2015 - SEPTEMBER	2014 - 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	4.7000	4.9000	4.9000	.0000
4		Marketable securities - Treasury inflation protected securities	N/A	.8000	.9000	.9000	.0000
5		Marketable securities - Treasury floating rate notes	N/A	.1000			
6		Non-marketable securities	N/A	2.5000	2.3000	2.3000	.0000

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 15

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	Securities that have unknown redemption or maturity values at the time of issue should be originally valued and periodically revalued. Were the securities that meet this definition revalued at their current value as of the date of the financial statements?	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 K. FY 2014 Treasury marketable security - Floating Rate Notes (FRN) balance of \$122,985 million was included in line 4. Treasury Inflation Protected Securities balance. Separate line for FRN was not added in GFRS in FY 2014.

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Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 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	20,773			20,773	22,649	
23		Hope Bond	N/A	494			494	494	
24			N/A						
25			N/A						
26		All other programs and funds	N/A	12,590	6	201	12,785	7,663	459
27		Total	N/A	33,857	-6	201	34,052	30,806	-459

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
19		Department of Treasury, Exchange Stabilization Fund	N/A		22,649
23		Hope Bond	N/A		494
24			N/A		
25			N/A		
26		All other programs and funds	N/A	252	7,456
27		Total	N/A	252	30,599

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

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Social Security Administration, Federal Old-Age and Survivors Insurance	Debit	2,766,649	2,712,805	2,712,805	0
2		Office of Personnel Management, Civil Service Retirement and Disability	Debit	718,952	843,557	843,557	0

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Note: 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: FS Schedule

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
3		Office of Personnel Management, Employees' Health Benefits	Debit	23,018	23,556	23,556	0
4		Department of Health and Human Services, Federal Hospital Insurance	Debit	195,458	202,207	202,207	0
5		Department of Defense, Military Retirement Fund	Debit	530,960	483,111	483,111	0
6		Department of Defense, Medicare-Eligible Retiree Health Care Fund	Debit	205,793	200,372	200,372	0
7		Social Security Administration, Federal Disability Insurance	Debit	41,638	70,113	70,113	0
8		Department of Labor, Unemployment	Debit	44,368	35,919	35,919	0
9		Federal Deposit Insurance Corporation Funds	Debit	60,096	48,750	48,750	0
10		Office of Personnel Management, Employees' Life Insurance	Debit	43,958	43,213	43,213	0
11		Department of Energy, Nuclear Waste Disposal	Debit	51,812	51,527	51,527	0
12		Department of Health and Human Services, Federal Supplementary	Debit	66,128	68,391	68,391	0
13		Housing and Urban Development, Federal Housing	Debit	14,733			

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Note: 10B Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: FS Schedule

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
14		Administration Department of Veterans Affairs, National Service Life Insurance Fund	Debit				
15		Department of Transportation, Highway Trust Fund	Debit				
16		Department of Transportation, Airport and Airway Trust Fund	Debit	12,716	12,759	12,759	0
17		Pension Benefit Guaranty Corporation Fund	Debit	18,492	17,444	17,444	0
18		Department of State, Foreign Services Retirement and Disability Fund	Debit	18,144	17,792	17,792	0
19		Department of the Treasury, Exchange Stabilization Fund	Debit	20,773	22,649	22,649	0
20		Railroad Retirement Board	Debit				
21		Office of Personnel Management, Postal Service Retiree Health	Debit	45,237	48,468	48,468	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	11,584	11,024	11,024	0

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Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: FS Schedule	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B		Section Name: Programs and Funds (to be completed only by Treasury)				Line Attributes: Dollars	
						Rounding Method: Millions	Decimal: Zero
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
25		Housing and Urban Development, Guarantees of Mortgage-Backed Securities Capital Reserve Account	Debit	12,772			
26		All other programs and funds	Debit	110,680	111,337	111,337	0
27		Subtotal Intragovernmental Debt Holdings	N/A	5,014,455	5,025,488	5,025,488	0
28		Total Net Unamortized Premiums/Discounts for Intragovernmental	Debit	75,339	67,822	67,822	0
29		Total Intragovernmental Debt Holdings	N/A	5,089,794	5,093,310	5,093,310	0

Threshold		
Line Description	Question	Answer
Other Notes Info - Office of Personnel Management, Civil Service Retirement and Disability (2015 - 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 (2015 - 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 (2015 - 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 (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year (unaudited).	Direct further variance analysis back to the agency referenced in the line description.

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Note: 10B	Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	FS Schedule
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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 statements report - Balance Sheet.

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Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 18	
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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Federal employee and veteran benefits payable	C	L	663	691		
	Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veterans compensation and burial benefits				
4	Life insurance and accrued benefits				
5	Federal Employees' Compensation Act (FECA) benefits	588	616	616	0
6	Liability for other retirement and postemployment benefits	75	75	75	0
	Total	663	691	691	0

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Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 18

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 **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period (SFFAS No. 5, par.71)	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				

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Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 18	
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	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero		
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
11		Less benefits paid	Debit				
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	2015 - SEPTEMBER	2014 - 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	N/A				

**U.S. Department of the Treasury
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Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 18	
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
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
11		(OPM only) FERS - cost of living adjustment (OPM only)	N/A				

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Millions Decimal: Zero
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Post-retirement 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) (SFFAS No. 33, par.22)	Credit				
7		Actuarial (gains)/losses (from assumption changes) (SFFAS	Credit				

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Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Post-retirement Health and Accrued Benefits	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero		
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
8		No. 33, par.22) Other	Credit				
9		Total post-retirement health benefits expense	N/A				
10		Less claims paid	Debit				
11		Post-retirement health and accrued benefits liability-end of period	N/A				

Section: D	Section Name: Post-retirement 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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Single equivalent rate of medical trend	N/A				
3		Ultimate 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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Nonmarketable Treasury securities held by the 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	Debit				

**U.S. Department of the Treasury
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Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 18	
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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
4		marketable securities included in line 2 (SFFAS No. 5, par.68) 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: G		Section Name: Estimated Agency Imputed Costs (to be completed only by OPM)		No Data Flag: YES			Line Attributes: Dollars
							Rounding Method: User-Defined
							Decimal: User-Defined
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
25		7200 Agency for International Development	Debit				
38		9500 All other agencies	Debit				

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Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 18

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	2015 - SEPTEMBER	2014 - 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 insurance liability during the period	Credit				
6		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				

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Note: 11	Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 18	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: M	Section Name: Civilian Actuarial Life Insurance Liability	No Data Flag: YES	Line Attributes: Percent
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of interest	N/A				
2		Rate of increases in salary	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 18

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 (examples 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 post-retirement 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 of the information entered for "Line Item Notes" tab, lines 4, 5, and 6.	Bureau's trial balance
11	Provide the source for the components of pension expense entered in Section A.	N/A
12	Provide the source for the interest rate for pension expense entered in Section B.	N/A
13	Provide the source for the components of post-retirement expense entered in Section C.	N/A
14	Provide the source for the interest rate for post-retirement expense entered in Section D.	N/A
15	Provide the source for workers' compensation benefits entered in Sections N and O (to be	N/A

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Note: 11 Federal Employee and Veteran Benefits Payable - Liabilities for Benefits for Services Provided to Federal Employees

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 18

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
	completed only by DOL).	
16	Provide the source 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 and Q.

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2015	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	2015 - SEPTEMBER	2014 - SEPTEMBER	
Environmental and disposal liabilities		C	L	0	0	
		Variance:		0	0	
				Rounding Method: Millions		
				Decimal: Zero		
Line	Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
9						
10						
11						
12						
13						
14		Other Environmental and Disposal Liabilities				
		Total				

**U.S. Department of the Treasury
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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2015	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	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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 as they relate to the activity identified in the audited financial statements.	
2	Provide a description of the type of environmental and disposal liabilities identified.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 13	Benefits Due and Payable	Fiscal Year: 2015	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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Benefits due and payable	C	L	0	0		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - 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
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Note: 14	Insurance and Guarantee Program Liabilities	Fiscal Year: 2015	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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Insurance and guarantee program liabilities		C	L	0	0		
Variance:				0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	2015 - SEPTEMBER	2014 - 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
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Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, 17, and 18	
Status: In-Progress	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	2015 - SEPTEMBER	2014 - SEPTEMBER		
Other liabilities	C	L	282,614	80,233		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	364	73	73	0
2	Accrued wages and benefits	328	303	303	0
3	Gold certificates	11,037	11,037	11,037	0
4	Other debt				
5	Exchange Stabilization Fund	49,574	52,358	52,358	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	8,849	9,159	9,159	0
11	Custodial liabilities				
12	Accrued annual leave	562	552	552	0
14	Advances and prepayments	10	4	4	0
15	Farm and other subsidies				
16	Deposit funds	251	222	222	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	206,439	1,325	1,325	0

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Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, 17, and 18	
Status: In-Progress	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Line Status	Line Description	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
	Total	282,614	80,233	80,233	0

Threshold		
Line Description	Question	Answer
Line Item Notes - Deferred revenue (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Advances and prepayments (2015 - 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 (2015 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	The variance is not material to the Department's financial statements.
Line Item Notes - Other Liabilities (2015 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	A \$204.6 billion liability was established at the end of FY 2015 in recognition of the Department's obligation to the Thrift Savings Plan to restore it with accumulated principal of Treasury debt securities, including foregone interest, that was suspended between March 16, 2015 and September 30, 2015 as a result of the delay in raising the debt limit. There was no liability as of September 30, 2014.

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Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 5, 6, 17, and 18	
Status: In-Progress	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	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Reported
6		D.C. pension liability (Treasury only)	Credit	8,849	9,159	9,159

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Note: 15 Other Liabilities
Entity: 2000 Department of the Treasury

Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: 1, 5, 6, 17, and 18

Status: In-Progress

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

I = Inactive Line

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@fiscal.treasury.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 17, and Line 20-Note 5 of the Department's AFR (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 Liability for Restoration of Federal Debt Principal and Interest of \$204.6 billion (AFR Note 15), 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 disclosures for the objectives for holding or issuing derivatives, the context needed to understand these objectives, as well as strategies for achieving these objectives (FASB ASC 815-10-50-1A).	N/A
5	Provide disclosures for the volume of derivative activity (FASB ASC 815-10-50-1B).	N/A
6	Provide disclosures on the location of fair value amounts of derivative instruments (both assets and liabilities, respectively) on the Balance Sheet (FASB ASC 815-10-50-4A).	N/A
7	Provide disclosures on the location of gains or losses recognized into earnings (FASB ASC 815-10-50-4A).	N/A
8	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are being reclassified into earnings during the current period (FASB ASC 815-10-50-4C).	N/A
9	Provide the effective portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that are recognized in other comprehensive income during the current period (FASB ASC 815-10-50-4C).	N/A
10	Provide the portion of gains and losses, by contract type, on derivative instruments classified as either cashflow or net investment hedges that represent the amount of the hedges? ineffectiveness or the amount, if any, excluded from the assessment of the hedge effectiveness (FASB ASC 815-10-50-4C).	N/A
11	Provide a description of the nature of trading activities for non-hedge designated derivative instruments and related risks, including how the entity manages those risks. Explain the use of any alternative disclosures for trading activities, if applicable (FASB ASC 815-10-50-4F).	N/A
12	Provide a description on the existence and nature of credit-risk related contingent features and the circumstances in which the features could be triggered in derivative instruments that are in a net liability position at the end of the reporting period. Include disclosures related to posted collateral, as well as additional collateral required and fair value of assets needed to settle the instrument immediately if the credit-risk contingent features were triggered (FASB ASC 815-10-50-7).	N/A
13	Provide disclosures of the entity's accounting policy to offset or not offset derivative asset and liability positions on the Balance Sheet under a master netting agreement. Describe the accounting policy to offset cash collateral positions arising from derivative instrument(s) under a master netting agreement against net derivative positions (FASB ASC 815-10-50-8).	N/A
14	Disclose amounts recognized for the right to reclaim cash collateral or the obligation to return	N/A

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Note: 15	Other Liabilities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 5, 6, 17, and 18
Status: In-Progress	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Text Data		
Line	Question	Answer
15	cash collateral under master netting arrangements (FASB ASC 815-10-50-8). 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, P, and Q

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 22

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	2015	2014	2013	Prior Years
1		Individual income and tax withholdings	Credit	1,790,800	954,560	28,275	25,446
2		Corporation income taxes	Credit	260,237	114,879	3,881	10,892
3		Unemployment taxes	Credit	4,285	4,664	47	112
4		Excise taxes	Credit	76,490	22,781	65	123
5		Estate and gift taxes	Credit	39	6,838	643	12,522
6		Railroad retirement taxes	Credit	5,005	1,425	2	
7		Fines, penalties, interest, and other revenue	Credit	893			1
8		Custom duties	Credit				
9		Subtotal	N/A	-2,137,749	-1,105,147	-32,913	-49,096
10		Less: Amounts collected for non-federal entities	Credit	-350			
11		Total amount of federal revenues collected	N/A	-2,137,399	-1,105,147	-32,913	-49,096

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	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

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 22

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	2014	2013	2012	Prior Years
6		Railroad retirement taxes	Credit	4,579	1,370	3	2
7		Fines, penalties, interest, and other revenue	Credit	262			1
8		Customs duties	Credit				
9		Subtotal	N/A	-2,024,185	-987,045	-26,429	-48,920
10		Less: Amounts collected for non-Federal entities	Credit	-312			
11		Total amount of federal revenues collected. This is a calculated line and is the total of lines 9 and 10	N/A	-2,023,873	-987,045	-26,429	-48,920

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	2015	2014	2013	Prior Years
1		Individual income and tax withholdings	Debit	30,720	289,986	23,622	7,070
2		Corporation income taxes	Debit	6,242	20,825	5,502	17,484
3		Unemployment taxes	Debit	1	115	15	21
4		Excise taxes	Debit	377	578	79	45
5		Estate and gift taxes	Debit		211	306	406
6		Railroad retirement taxes	Debit		1		1
7		Fines, penalties, interest, and other revenue	Debit				
8		Customs Duties	Debit				
9		Total amount of federal refunds	N/A	37,340	311,716	29,524	25,027

**U.S. Department of the Treasury
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Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 22	
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	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 amount of federal refunds	N/A	18,574	302,969	31,260	21,060		

Section: E				Section Name: Miscellaneous			No Data Flag: YES	Line Attributes: Dollars	
								Rounding Method: Millions	
								Decimal: Zero	
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes		
1	I	Portion due from identified non-compliance assessments	Debit						
2	I	Portion due from pre-assessment work in process	Debit						

**U.S. Department of the Treasury
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Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 22	
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

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	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		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	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		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	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		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	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 Reclassifications/Adjustments	Line Attributes: Dollars	Decimal: Zero		
		Rounding Method: Millions			
Line	Status	Line Description	NB	Amount	C
1		TARP direct loans and equity investments, net	N/A	-2,174	
2		Loans receivable, net	N/A	2,174	
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	0	

Section: H	Section Name: Non-federal Change in Accounting Principles	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		

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2015	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: I	Section Name: Federal Change in Accounting Principles	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		

Tab: Text Data		
Line	Question	Answer
1	Describe the restatements to the prior FY that resulted from correcting errors that occurred in the prior FY (data reported in Sections A and B).	
2	Describe any errors that occurred in FYs preceding the prior FY that adjusted the prior-FY 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 FY operations (data reported in Sections E and F).	
4	Describe any reclassifications/adjustments of the prior FY reporting in the current FY Closing Package (data reported in Section G). Exclude amounts reported as restatements in Section A and B.	The TARP direct loans and equity investments, net line item has been marked inactive and the amount was combined into the Loans receivable, net line item.
5	Describe the adjustments to the current FY or prior FY 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 (data reported in Sections H and I).	
6	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 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: Insurance Contingencies (Reasonably Possible Only)	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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: Litigation, Claims and Assessments	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY Measured amount (accrued estimated)	CY Estimated Range(Low end)	CY Estimated Range (High end)	CY Claim amount(Unable to determine loss)	PY Measured amount (accrued estimated)	PY Estimated Range(Low end)
1		Probable	Credit						
2		Reasonably Possible	Credit	313	313	313	313	0	0

Line	Status	Line Description	NB	PY Estimated Range (High end)	PY Claim amunt (unable to determine)
1		Probable	Credit		
2		Reasonably Possible	Credit	0	0

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

Line	Status	Line Description	NB	CY Accrued/Estimated amount	CY Estimated Range (Low end)	CY Estimated Range (High end)	CY Claim amunt(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		

**U.S. Department of the Treasury
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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: D	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, including the range of loss.	See Note 31 Part 3.A There is no range of losses to report because there are no insurance contingencies that are reasonably possible.
2	Provide the nature of the litigation contingencies, including the range of loss for probably liabilities (SFFAS No. 5, par. 39).	See Note 31 Part 3.A There is no range of losses to report because there are no litigation contingencies that are probable liabilities.
3	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies (SFFAS No. 5, par. 40-41).	See Note 31 Part 3.A A number of cases was filed in the U.S. Court of Federal Claims alleging that the U.S. government violated statutory and regulatory mandates to make proper payments to plaintiffs under ARRA, Section 1603, for having placed certain energy properties into service. The total alleged damages for these cases approximate \$273 million. A case was filed in the U.S. District Court for the Eastern District of Pennsylvania in which the plaintiffs, after voluntarily surrendering ten 1933 Double Eagle gold coins they had in their possession, requested either the return of the coins, or compensation by the government of \$40 million. The U.S. government contends the coins should not have been in the plaintiffs' possession as they are considered public property of the U.S. government.
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 3.A
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 2015.
6	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.A

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Note: 19 Commitments
Entity: 2000 Department of the Treasury

Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: 1, 13, 18, 21, 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:** 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		9		18
4		Software license	Debit				
5		Other	Debit		7		
6		Accumulated depreciation/amortization	Credit		8		6
7		Net assets under capital leases	N/A		8		12

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)	The 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	5			
2		Imputed interest	Debit				
3		Executory costs including any profit	Debit				
4		Total capital lease liability	N/A	-5			

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Note: 19	Commitments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 13, 18, 21, and 26	
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	868	619	210	614
2		Undelivered orders (unpaid)	Credit	1,024	169,622	1,217	164,427
3		Undelivered orders (paid)	Credit	2	5		

Threshold		
Line Description	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 (unpaid) (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		112,347		102,254
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		-370,447		-360,354

**U.S. Department of the Treasury
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Note: 19	Commitments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 13, 18, 21, and 26	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: E	Section Name: Payments and Commitments for the Housing Program (Treasury Only)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	D
				D		
1		Payments - Housing Program	N/A	4,200		
2		Amount of Commitments - Housing Program	N/A	37,500		
3		Outstanding Commitments - Housing Program	N/A	19,000		

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

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 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: 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		
9		Exchange Stabilization Fund	N/A	58,646	1,871	20,773	69				
20			N/A								
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25		All other funds from dedicated collections	N/A	25	1,922	8,658	4		45		
26		Intra-agency funds from dedicated collections elimination amounts	N/A								
27		Total	N/A	58,671	3,793	29,431	73		45		

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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					
9		Exchange Stabilization Fund	N/A	11,650	93,009					
20			N/A							
21			N/A							
22			N/A							
23			N/A							
24			N/A							
25		All other funds from dedicated collections	N/A	1,564	12,218					
26		Intra-agency funds from dedicated collections elimination amounts	N/A							
27		Total	N/A	13,214	105,227					

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	
9		Exchange Stabilization Fund	N/A	57,592		22,649	69			
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	1,617	3,759	3			50
26		Intra-agency funds from dedicated collections elimination amounts	N/A							

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Note: 22 Funds From Dedicated Collections**Fiscal Year:** 2015**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** Note 1 and 23**Status:** Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec.(net of prem. & disc.) D	Interest Receivable D	Other Federal assets (Funds From Dedicated Collec) D	Other Federal Assets (Funds not from Dedicat Coll) D
27		Total	N/A	57,618	1,617	26,408	72		50

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
9		Exchange Stabilization Fund	N/A	17,835	98,145
20			N/A		
21			N/A		
22			N/A		
23			N/A		
24			N/A		
25		All other funds from dedicated collections	N/A	1,885	7,340
26		Intra-agency funds from dedicated collections elimination amounts	N/A		
27		Total	N/A	19,720	105,485

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
9		Exchange Stabilization Fund	N/A				-54,780	54,780	-38,229
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A			-675	-926	1,601	-10,617

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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	
26		Intra-agency funds from dedicated collections elimination amounts	N/A								
27		Total	N/A			675	55,706	56,381			48,846
Line	Status	Line Description	NB	Total liabilities and net position							
9		Exchange Stabilization Fund	N/A	93,009							
20			N/A								
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25		All other funds from dedicated collections	N/A	12,218							
26		Intra-agency funds from dedicated collections elimination amounts	N/A								
27		Total	N/A	105,227							

**U.S. Department of the Treasury
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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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
9		Exchange Stabilization Fund	N/A				57,564	-57,564	40,582
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A			663	594	-1,257	6,083
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A			-663	-58,158	-58,821	-46,665

Line	Status	Line Description	NB	Total liabilities and net position
9		Exchange Stabilization Fund	N/A	-98,146
20			N/A	
21			N/A	
22			N/A	
23			N/A	
24			N/A	
25		All other funds from dedicated collections	N/A	-7,340
26		Intra-agency funds from dedicated collections elimination amounts	N/A	
27		Total	N/A	-105,486

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue from Treasury Securities C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
9		Exchange Stabilization Fund	N/A	40,581		5			
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A	6,083		18			4,696
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A	-46,664		-23			-4,696

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
9		Exchange Stabilization Fund	N/A			5,212	2,855		-38,229
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A		-75	5,321	5,216		-10,617
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A		75	10,533	-8,071		-48,846

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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
9		Exchange Stabilization Fund	N/A	42,480		8			
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A	6,197		17			1,287
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A	-48,677		-25			-1,287

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
9		Exchange Stabilization Fund	N/A			3,874	1,967		-40,581
20			N/A						
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25		All other funds from dedicated collections	N/A		-1,030	4,996	4,608		-6,083
26		Intra-agency funds from dedicated collections elimination amounts	N/A						
27		Total	N/A		1,030	8,870	-6,575		-46,664

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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
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Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of funds from dedicated collections	N/A	26.0000	25.0000	25.0000	.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
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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						

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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						

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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		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: J		Section Name: Intragovernmental Gross Cost and Revenue-Current FY		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental 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								

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Note: 22	Funds From Dedicated Collections	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1 and 23	
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	Intragovernmental program cost or benefit payments D	Intragovernmental program earned revenues C	Intragovernmental 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.C.
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.C.
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 Note 31 Part 3.C.
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 and Part 3.C.

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Note: 25	Stewardship Land	Fiscal Year: 2015	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	Current FY	Prior FY	Previously Rptd
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.	

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Note: 26	Heritage Assets	Fiscal Year: 2015	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

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

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

Tab: Text Data		
Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency (SFFAS No. 29, par. 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. 28c).	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.D

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Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 01, Note 25	
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	Decimal: Zero
		Rounding Method: Millions	

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		608				
8		All Other Funds	N/A	20	118				
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			608
8		All Other Funds	N/A		5	133
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	Decimal: Zero
		Rounding Method: Millions	

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						

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Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 01, Note 25	
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			580				
8		All Other Funds	N/A		5	140				
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							

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Note: 27	Fiduciary Activities	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 01, Note 25	
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		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

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

Fiscal Year: 2015 **Period:** SEPTEMBER
Agency Notes: Note 01, Note 25

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.E.
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 above.
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.

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Note: 28A	Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
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	2015 - SEPTEMBER	2014 - SEPTEMBER			
Investment in GSEs		D	A	106,270	95,810			
		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	-61,689	55,300	116,989	-64,289	52,700
2		Freddie Mac senior preferred stock	72,160	-35,560	36,600	72,160	-40,760	31,400
3		Fannie Mae warrants common stock	3,104	6,176	9,280	3,104	4,606	7,710
4		Freddie Mac warrants common stock	2,264	2,826	5,090	2,264	1,736	4,000
5								
6								
7								
8		Total GSE investment						
Total			194,517	-88,247	106,270	194,517	-98,707	95,810

Threshold		
Line Description	Question	Answer
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).	The fair value of the senior preferred stock considers the amount of forecasted dividend payments. The fair valuations assume that a hypothetical buyer would acquire the discounted dividend stream as of the transaction date. The fair value of the senior preferred stock increased as of September 30, 2015 when compared to September 30, 2014, primarily reflecting higher forecasted GSE earnings derived from guarantee fees, and lower forecasted mortgage loan losses due to reduced credit risk assumed by the GSEs.
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 2015, when compared to 2014, primarily due to increases in the market price of the underlying common stock of each GSE.

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Note: 28A Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)

Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: 1 and 10

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 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))
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))
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))

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Note: 28A	Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
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	2015 - SEPTEMBER	2014 - 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	10,460	-44,411	-44,411	0	
2		Revenue recognized from dividends	Credit	20,370	72,472	72,472	0	
3		GSE remitted increase fees (fines, penalties, interest and other revenue)	Credit	2,400				

Threshold		
Line Description	Question	Answer
Other Notes Info - Revenue recognized from acquisition of preferred stocks and warrants and valuation (gain)/loss on GSE preferred stocks (2015 - 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).	Fair value increase of the preferred stock primarily reflecting higher forecasted GSE earnings derived from guarantee fees, and lower forecasted mortgage loan losses due to reduced credit risk assumed by the GSEs. Fair value increase of the warrants increased at the end of fiscal year 2015, when compared to 2014, primarily due to increases in the market price of the underlying common stock of each GSE.
Other Notes Info - Revenue recognized from dividends (2015 - 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).	Reduction due to the fact that in FY2014 dividends attributable to a federal income tax benefit that was recognized in the earnings of GSE did not occur in FY2015.

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

Note: 28A	Investment in Government Sponsored Enterprises (GSE) (to be completed by the Department of Treasury)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: B	Section Name: Other Related Information (in Percentages)	Line Attributes: Percent					
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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				

Section: C	Section Name: Other Related Information in Units	Line Attributes: Units					
Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - 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 \$10,460 millionas this is net revenue at the government-wide level. See Note 31.Part 2.I See Note 31.Part3.F

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

Note: 28B	Liabilities to Government Sponsored Enterprises (to be completed only by the Department of the Treasury)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
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	2015 - SEPTEMBER	2014 - 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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1	GSE accrued liability				
2	GSE contingent liability				
3	All other liabilities				
	Total				

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

Note: 28B	Liabilities to Government Sponsored Enterprises (to be completed only by the Department of the Treasury)	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1 and 10	
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	2015 - SEPTEMBER	2014 - 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	2015 - SEPTEMBER	2014 - 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. F

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 or indirect 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 GAAP 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 2014 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 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 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 throughout the 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. 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.

H. CREDIT PROGRAM RECEIVABLES, NET

The Department accounts for all of its credit program receivables under the provisions of credit reform accounting pursuant to the Federal Credit Reform Act (FCRA). Credit programs include loans or equity securities associated with the Department's state and local Housing Finance Agency (HFA) initiative programs, SBLF program, CDFI programs, and certain portions of the Department's participation in the IMF, and the Troubled Asset Relief Program (TARP). These programs are reported as part of Loans Receivable, Net on the Balance Sheet.

To account for the Department's 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 and assumptions to the cash flow forecasts include, but are not limited to:

- Security characteristics such as unpaid principal balance, coupon rate, weighted-average loan age, issued bond balance, credit rating, maturity date, sinking fund schedules, principal and interest payment schedules, priority of payments, and performance of underlying collateral
- Discount rate, Market Adjusted Discount Rate (MRADR), and SDR exchange rate
- Department actions, as well as changes in legislation
- Forecast dividend payments, late payments, prepayment rates and default rates
- 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. 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.

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. The Department records impairment costs related to a significant and permanent decline in the service utility of general PP&E and construction-in-progress in the period incurred.

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), and employees hired between January 1, 1984 and December 31, 1986 are covered under the CSRS Offset System, to which the Department contributes 7.0 percent and 7.5 percent of pay for regular and law enforcement employees, respectively. On January 1, 1987, the Federal Employees' Retirement System (FERS) went into effect pursuant to Public Law (P.L.) 99-335. FERS is a three-tiered retirement system consisting of a Basic Benefit Plan, Thrift Savings Plan (TSP), and Social Security Benefits. Employees hired after December 31, 1986 are automatically covered by FERS and Social Security. For the FERS Basic Benefit Plan, the Department contributes between 11.1 percent and 13.2 percent for regular employees, and between 26.5 percent and 28.8 percent for law enforcement officers. The TSP under FERS is a 401(k)-type savings plan in 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.

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. The OCC also separately sponsors a 401(k) plan in addition to the TSP.

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 unlimited 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 unlimited 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. Transactions subject to estimates principally 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 following is a discussion of certain significant transactions subject to estimation.

The Department accounts for all of its credit program receivables in accordance with credit reform accounting (refer to the accounting policy above entitled "*Credit Program Receivables, Net*"). 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 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, and to a lesser extent, 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. The primary 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, if any, 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. Except as expressly noted herein, the Department has not revalued or included in its estimates as of September 30, 2015 the effects of any new developments that may have occurred subsequent to September 30, 2015. Refer to the accounting policy Q above for additional discussion related to the estimation of actuarial liabilities.

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 guarantees to non-federal entities, provides 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); investments, loans, and other credit programs including the CDFI Fund programs, SBLF, TARP, and certain portions of the Department's participation in the IMF.

The Department's activities generally focus on the underlying problems in the credit markets. These programs were developed to provide credit where borrowers are not able to get access to credit with reasonable terms and conditions. Because these programs attempt to correct for a market imperfection, it can expose the Department to potential costs and losses. Additional risk of costs and losses could result from terrorist attacks under the Terrorism Risk Insurance Program. 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. The Department's cost estimates for the TARP programs are adjusted based on a MRADR 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 risk 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 \$1.8 trillion and \$1.9 trillion at September 30, 2015 and 2014, 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 \$96.5 billion and \$99.2 billion for fiscal years ended September 30, 2015 and 2014, respectively, are reported as part of Other Taxes and Receipts on the Statement of Changes in Net Position. They constituted 2.8 percent and 3.1 percent of the Department's total custodial revenues collected in fiscal years 2015 and 2014, 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 available as of the date of this report, 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, the U.S. District Court for the Northern District of Iowa, the U.S. District Court for the District of Delaware, and the U.S. District for the Eastern District of Kentucky, 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 Courts, the plaintiffs seek to set aside the third amendments to the SPSPAs as well as damages. On September 30, 2014, the D.C. District Court granted the defendants' motions to dismiss four cases pending in that court, 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.

- *Starr International Co., Inc. v. United States*: The plaintiff, an American International Group, Inc. (AIG) shareholder that brought suit on behalf of two classes of shareholders, alleges that the U.S. government violated the Fifth Amendment to the United States Constitution by illegally exacting or taking property without just compensation. One class, the Credit Agreement Class, claimed that the Fifth Amendment was violated when a majority share of AIG's equity and voting rights was conveyed in connection with an \$85 billion loan to AIG during the 2008 financial crisis. Starr also asserted a Fifth Amendment violation on behalf of the second class, the Reverse Stock Split Shareholder Class, alleging that a June 2009 reverse stock split constituted a taking of the common stockholders' asserted right to a shareholder vote on whether to approve a reverse split of AIG's common stock. The U.S. Court of Federal Claims held that the Credit Agreement Shareholder Class prevails on liability, but recovers no damages, and that the Reverse Stock Split Shareholder Class does not prevail on liability or damages. Both the Plaintiff and the United States have appealed. 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 filed a motion to dismiss the complaint. On August 20, 2015, the court dismissed one claim in the complaint and denied the U.S. government's motion with respect to other claims. 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. The Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.
- *American Recovery and Reinvestment Tax Act of 2009 (ARRA) Related Cases*: A number of cases was filed in the U.S. Court of Federal Claims alleging that the U.S. government violated statutory and regulatory mandates to make proper payments to plaintiffs under ARRA, Section 1603, for having placed certain energy properties into service. The Department has determined there is a reasonably possible likelihood of unfavorable outcomes in some of the cases. The total alleged damages for these cases approximate \$273 million.

- *Langbord v. U.S. Department of the Treasury*: A case was filed in the U.S. District Court for the Eastern District of Pennsylvania in which the plaintiffs, after voluntarily surrendering ten 1933 Double Eagle gold coins they had in their possession, requested either the return of the coins, or compensation by the government of \$40 million. The U.S. government contends the coins should not have been in the plaintiffs' possession as they are considered public property of the U.S. government. The Department has determined there is a reasonably possible likelihood of an unfavorable outcome.
- *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 originally enacted to address market disruptions resulting from terrorist attacks on September 11, 2001. Most recently, the Terrorism Risk Insurance Program Reauthorization Act of 2015 extended the Terrorism Risk Insurance Program (TRIA Program) until December 31, 2020. 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 TRIA Program is activated upon the certification of an "act of terrorism" by the Secretary in consultation with the Secretary U.S. Department of Homeland Security and the U.S. Attorney General. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the U.S. government for insured losses in connection with certified acts of terrorism resulting in more than \$100 million in insured losses once a particular insurer has also satisfied its designated deductible amount. Insured losses above this amount will be shared between insurance companies and the U.S. government. TRIA includes both mandatory and discretionary authority for the Department 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, 2015 or 2014.

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, 2015 and 2014, the Department had loan commitments totaling \$14.6 billion and \$17.9 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, 2015 and 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. Accordingly, the United States agreed to increase its participation in the NAB 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 \$97.0 billion and \$102.4 billion as of September 30, 2015 and 2014, respectively. Refer to Note H of this section for more information on the NAB.

Housing Programs Under TARP

Housing programs under TARP are designed to provide stability for both the housing market and homeowners. These programs assist homeowners who are experiencing financial hardships to remain in their homes until their financial position improves or they relocate to a more sustainable living situation, and to obtain other assistance designed to prevent foreclosures. As of September 30, 2015 and 2014, the Department had committed up to \$37.5 billion and \$38.5 billion, respectively, for these programs. Outstanding commitments totaled \$19.0 billion and \$24.4 billion as of September 30, 2015 and 2014, respectively. For fiscal years 2015 and 2014, payments made on behalf of the housing programs under TARP totaled \$4.2 billion and \$4.3 billion, respectively, reported on the Statement of Net Cost.

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, 2015 and 2014, the Department's maximum remaining potential commitment to the GSEs was \$258.1 billion. Refer to Note F for further information.

C. 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	0205445002	Debt Collection Special Fund
Fiscal Service	0205445003	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
Fiscal Service	0205/65445	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 entities’ 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.

D. 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 2015 and 2014. 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.

E. 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	020015X6078	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

F. 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 mortgage lending. A key function of the GSEs is to purchase mortgages, package those 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 threatening to undermining the entire housing market. In response, 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 invested in the GSEs by entering 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 purpose of such 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 to the housing finance system. 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, which was initially set at \$3.0 billion for calendar year 2013, declined to \$2.4 billion on January 1, 2014, and \$1.8 billion on January 1, 2015, 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 \$20.4 billion and \$72.5 billion were received during fiscal years ended September 30, 2015 and 2014, respectively. Dividends received in fiscal year 2014 were attributable, in part, to a federal income tax benefit that was recognized in the earnings of one GSE in fiscal year 2014.

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, with a fixed maximum amount available to each GSE under this agreement, established as of 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, 2015 and 2014.

ACCOUNTING TREATMENT

If the Department estimates a contingent liability to the GSEs, this liability will be accrued and reported on the Balance Sheet and funded through the Department's direct appropriations. The liability accrual, if any, 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 increased as of September 30, 2015 when compared to September 30, 2014, primarily reflecting higher forecasted GSE earnings derived from guarantee fees, lower volatility and risk in the mortgage lending industry, and lower forecasted mortgage loan losses due to reduced credit risk assumed by the GSEs.

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 2015 when compared to 2014 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 2040 and 2039 in assessing if a contingent liability was required as of September 30, 2015 and 2014, 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 could be received, as the dividends, if any, would be owed directly to the General Fund. Such recorded accruals will be adjusted in subsequent years as new information develops or circumstances change.

Based on its annual assessment, the Department estimated no probable future funding draws as of September 30, 2015 and 2014, and thereby accrued no contingent liability. At September 30, 2015 and 2014, the maximum remaining contractual commitment to the GSEs for the remaining life of the SPSPAs was \$258.1 billion.

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, 2015 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 billion by December 31, 2018.

ESTIMATION FACTORS

The Department's forecasts concerning the GSEs may differ from actual experience. Estimated senior preferred values and future 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

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 to foster liquid, efficient, competitive, and resilient national housing finance markets; (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 2015 and 2014, the GSEs remitted to the Department the increased fees totaling \$2.4 billion and \$1.9 billion, respectively, which are reported within the line item entitled Other Taxes and Receipts on the Statement of Changes in Net Position.

G. 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 and state and local governments with uninvested principal or lost interest incurred during a period of delay.

A 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. A delay in raising the statutory debt limit also 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. On March 16, 2015, in accordance with P.L. 113-83, the statutory debt limit was raised to \$18.113 trillion, the amount of the qualifying federal debt securities outstanding on that date. Another delay in raising the statutory debt limit occurred from March 16, 2015 until November 2, 2015. On November 2, 2015, Congress enacted the *Bipartisan Budget Act of 2015* (P.L. 114-74) which temporarily suspended the debt limit through March 15, 2017.

In fiscal year 2014, following the end of the delays in the debt limit raise that occurred in that year, the Department restored the funds involved in the extraordinary measures undertaken between May 20, 2013 and February 15, 2014 with uninvested principal and interest totaling \$364.7 billion and \$1.2 billion, respectively. Of the \$1.2 billion of forgone interest paid in fiscal year 2014, \$444 million was accrued and recorded as an expense on the Statement of Net Cost in fiscal year 2014.

The March 16, 2015 delay in raising the statutory debt limit did not end until November 2, 2015 and, as such, none of the uninvested principal and foregone interest payable as a result of the extraordinary measures had been restored to the TSP, Civil Service Fund or Postal Benefits Fund as of September 30, 2015. Accordingly, the Department recorded a liability as of September 30, 2015 totaling \$350.7 billion, comprised of uninvested principal owed to these three funds as of that date totaling \$348.6 billion and foregone interest payable to the funds for the period March 16, 2015 through September 30, 2015 totaling \$2.1 billion. This liability, coupled with an additional liability for the uninvested principal and foregone interest that was incurred during the remainder of the period of the delay from October 1, 2015 through November 2, 2015, was payable to the three funds following the end of the delay.

The liability for the uninvested principal and foregone interest payable as of September 30, 2015 was reported on the Balance Sheets as a liability, of which \$146.1 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 (the OPM funds), and the remaining \$204.6 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 \$350.7 billion of uninvested principal and foregone interest owed to the funds as of September 30, 2015. Additionally, the accrued forgone interest expense totaling \$2.1 billion was reported as an expense on the Statement of Net Cost, with an offsetting amount reported on the Statement of Changes in Net Position.

In addition to those activities previously discussed, other types of extraordinary measures were taken during the period of the delay, including temporarily suspending investments in Treasury debt securities by the ESF, temporarily suspending new issuances of SLGS securities, and utilization of FFB to redeem outstanding Treasury debt securities held by the Civil Service Fund. Extraordinary measures continued through November 2, 2015 when the delay in raising the debt limit ended and Congress enacted a law to temporarily suspend the debt limit. On November 2, 2015, the Department resumed normal debt management operations. On this date, the Department restored uninvested principal of \$204.8 billion to the TSP, and \$147.8 billion to the two OPM funds. The Department also restored foregone interest to the TSP on November 3, 2015 in the amount of \$1.7 billion. Foregone interest payable to the two OPM funds totaling \$978 million will be restored on the next semi-annual interest payment date of December 31,

2015. In addition, the Department authorized ESF and state and local governments to resume investments in Treasury debt securities.

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

The Department administers a number of 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 (GSE SPONSORED)

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: (i) the New Issue Bond Program (NIBP) and (ii) the Temporary Credit and Liquidity Program (TCLP) which ended in fiscal year 2015. As of September 30, 2015 and 2014, the HFA net credit program receivable of \$6.9 billion and \$7.6 billion, respectively, included a positive subsidy allowance of \$865 billion and \$1.1 billion, respectively, which reflects the Department's projection that the HFA program will result in a net cost to the Department after accounting for repayments, interest, and fees.

Under the terms of the NIBP, the Department purchased securities of Fannie Mae and Freddie Mac backed by new mortgage revenue bonds issued by HFAs. As of September 30, 2015 and 2014, the NIBP gross credit program receivable was \$7.8 billion and \$8.7 billion, respectively. The Department performed a financial statement re-estimate of the NIBP program's cost as of September 30, 2015 and 2014. These re-estimates resulted in a downward re-estimate, or a decrease in the cost of the program, of \$17 million as of September 30, 2015, and an upward re-estimate, or an increase in the cost of the program, of \$175 million as of September 30, 2014. The downward re-estimate in fiscal year 2015 was primarily driven by higher than estimated principal collections, and a slightly higher prepayment curve used in the projection of future years' cash flows as a result of improved economic conditions. The upward re-estimate in fiscal year 2014 was primarily driven by lower forecasted prepayment rates that increased the cost of the program since HFA bonds carry a lower weighted average coupon than the funding cost of the program.

Under the terms of the TCLP, the Department purchased participation certificates issued by Fannie Mae and Freddie Mac, representing participating interests in credit and liquidity facilities that the GSEs provided 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. As of September 30, 2014, the liquidity facilities covered \$851 million of single-family and multi-family variable-rate demand obligations. 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. During the course of the program, the participating HFAs replaced the credit and liquidity facilities provided by the GSEs with alternate facilities provided by private sector banks. In July 2015, the last participating HFA received alternative liquidity facilities from private sector banks, resulting in the closure of the TCLP. From inception through the closure of the program, none of the HFA 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, 2015 or 2014 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 paid to the Department for SBLF funding was reduced as the bank's small business lending increased. For most banks, the initial dividend rate of 5.0 percent could be reduced to as low as 1.0 percent. The rates were then locked in for all participants based on third quarter 2013 lending. The program provides an incentive for banks to repay loans within 4 ½ years. For institutions that did not increase lending by the end of the first two years of the program, the rate increased to 7.0 percent, in March 2014. For those institutions that did increase lending, the rate will increase to 9.0 percent and 13.8 percent for C Corporation and S Corporation banks, respectively, remaining in the program, effective March 2016. 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, 2015 and 2014, SBLF's net credit program receivable was \$2.4 billion and \$3.2 billion, respectively. These amounts include a negative subsidy allowance of \$32 million, and a positive subsidy allowance of \$36 million at September 30, 2015 and 2014, respectively, which reflects the Department's projection that the SBLF program will result in net income to the Department in fiscal year 2015, and a net cost to the Department in fiscal year 2014.

The Department performed financial statement re-estimates of the program's cost as of September 30, 2015 and 2014 which resulted in a downward re-estimate, or a decrease in the cost of the program of \$42 million, and an upward re-estimate, or an increase in the cost of the program, of \$24 million, respectively. Both the 2015 and 2014 downward and upward re-estimates were driven by changes in performance assumptions, actual performance to-date, and actual program funding costs. The 2015 performance assumptions anticipate an overall income to the program due to the repurchase of SBLF securities by participating institutions earlier than anticipated, and lower projected defaults relative to previous estimates. The 2014 performance assumptions anticipated 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.

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 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, 2015 and 2014, the U.S. quota in the IMF totaled \$59.1 billion and \$62.5 billion, respectively, and comprised a FCRA and non-FCRA portion of \$7.0 billion and \$52.1 billion, respectively, at September 30, 2015, and \$7.4 billion and \$55.1 billion, respectively, at September 30, 2014. As of September 30, 2015 and 2014, the U.S. NAB arrangement with the IMF totaled \$97.0 billion and \$102.4 billion, respectively, and comprised a FCRA and non-FCRA portion of \$87.6 billion and \$9.4 billion, respectively, at September 30, 2015, and \$92.6 billion and \$9.8 billion, respectively, at September 30, 2014. 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 Program

At September 30, 2015 and 2014, the Department reported a net credit program receivable of \$1.2 billion and \$1.8 billion, respectively, representing amounts disbursed under the FCRA portion of the U.S. quota's reserve position, net of a positive subsidy allowance of \$181 million and \$159 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. During fiscal year 2015, the Department had repayments of \$651 million, resulting in net proceeds less than cost of \$74 million. The Department reported the remaining undisbursed FCRA portion of the U.S. quota totaling \$5.8 billion and \$5.5 billion at September 30, 2015 and 2014, respectively, as a letter of credit. The Department performed financial statement re-estimates of the program's cost as of September 30, 2015 and 2014. The re-estimates resulted in an increase in program costs (or an upward re-estimate) of \$92 million and \$59 million for fiscal years 2015 and 2014, 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 Program

FCRA disbursements outstanding under the NAB for fiscal years ended 2015 and 2014 totaled a net credit program receivable of \$4.0 billion and \$4.2 billion, respectively. The program had a positive subsidy allowance of \$366 million and \$134 million as of September 30, 2015 and 2014, respectively.

The Department performed a financial statement re-estimate of the program's cost as of September 30, 2015 and 2014. These re-estimates resulted in an increase in the projected cost of the program (or an upward re-estimate) of \$232 million and \$145 million as of September 30, 2015 and 2014, respectively. The re-estimates are primarily driven by the fluctuation in the valuation of the SDR rate since the prior year's re-estimate.

Troubled Asset Relief Program

Through TARP, the Department made direct loans and 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 wound down substantially all of the various programs under TARP through recoveries of investments in the form of repayments, sales, dividends, interest, and other income. During 2015 and 2014, the Department sold its remaining equity investments held in support of the Automotive Industry Financing Program. As of September 30, 2015, TARP held investments in support of two remaining programs: the Capital Purchase Program (CPP) and the Community Development Capital Initiative (CDCI) program. The following discussion focuses on significant transactions that occurred for the programs administered by TARP during fiscal years 2015 and 2014.

The Department invested a total of \$16.3 billion in Ally Financial, Inc. (Ally) (formerly known as GMAC Inc.) between December 2008 and December 2009 to help support Ally's ability to originate new loans to automotive dealers and consumers, and to help address GMAC's capital needs. As a result of exchanges, conversions, warrant exercises, and sales since the Department's initial investment, the Department's remaining investment held in Ally as of September 30, 2013 consisted of 981,971 (pre-split) shares of Ally common stock (or 304.4 million common shares after considering a 310-for-1 Ally common stock split in April 2014), along with 119 million shares of Ally Series F-2 Mandatorily Convertible Preferred Securities. Between fiscal years 2015 and 2014, the Department sold all of the Ally common stock and Series F-2 preferred stock held. During fiscal year 2014, the Department sold 410,000 (pre-split) shares and 113 million (post-split) shares (or an aggregate equivalent of 240.1 million post-split shares) of Ally common stock for a total of \$5.8 billion in cash proceeds, resulting in net proceeds less than cost of \$1.4 billion. In fiscal year 2014, Ally also 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 2015, the Department sold the remaining 64.1 million (post-split) shares of Ally common stock held for \$1.5 billion, resulting in net proceeds less than cost of \$290 million. The fair value of the remaining 64.1 million (post-split) shares of Ally common stock held by the Department at September 30, 2014 was \$1.5 billion, based on the New York Stock Exchange quoted market price.

In fiscal year 2009, the Department invested a total of \$51.0 billion in General Motors Company (GM) (formerly known as General Motors Corporation). Through various sales and restructurings of its investment, the Department's remaining investment held in GM as of September 30, 2013 consisted of 101 million shares of GM common stock which were sold in fiscal year 2014 for \$3.8 billion, resulting in net proceeds less than cost of \$639 million.

TARP implemented the 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 in senior perpetual preferred stock, subordinated debentures, and common stock warrants, with a ten-year term, from qualifying U.S. controlled banks, savings associations, and certain bank and savings and loan holding companies. As a result of repayments and sales since this program's implementation, the Department had remaining CPP investments valued at \$99 million and \$281 million as of September 30, 2015 and 2014, respectively. In fiscal years 2015 and 2014, repayments and sales of CPP investments totaled \$197 million and \$1.5 billion, resulting in net proceeds less than cost of \$52 million and \$169 million in fiscal years 2015 and 2014, respectively.

To help unlock the flow of credit to consumers and small businesses in underserved communities, the Department created the CDCI program in fiscal year 2010 to provide additional low-cost capital in Community Development Financial Institutions (CDFIs). 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 various institutions under the CDCI. As a result of repayments since this program's implementation, the Department had remaining CDCI investments valued at \$383 million and \$372 million as of September 30, 2015 and 2014, respectively. In fiscal years 2015 and 2014, the Department received \$19 million and \$10 million in repayments, respectively.

PART 4. OTHER CLOSING PACKAGE MATTERS

The Department's reclassified financial statements and footnotes in the GFRS for FY 2015 and FY 2014 are presented in accordance with the TFM Reclassified Financial Statements crosswalks issued by Fiscal Service in September 2015 and September 2014, respectively (referred to as 2015 TFM Crosswalks and 2014 TFM Crosswalks, respectively). Due to updates in the 2015 TFM Crosswalks and additional reporting requirements for FY 2015, there are differences between the FY 2015 and FY 2014 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 2015 and FY 2014 differ in presentation from certain of the presentation requirements that are incorporated in GFRS for FY 2015. These financial statement differences are detailed below.

Balance Sheet

- In FY 2015, the GFRS system inactivated the TARP Direct Loans and Equity Investments line 2.4 of the Balance Sheet and required current year TARP amounts to be reported on line 2.3 (Loan Receivable, Net).

Since line 2.4 is inactive in FY 2015 GFRS, the Department FY 2014 TARP Loan Receivable, Net balance is reported on line 2.3. This prior year presentation is required by GFRS to keep the balance sheet balanced. Additionally, FR Note 20 – Troubled Asset Relief Program (TARP) Direct Loans and Equity Investments was deleted in FY 2015. As such, the prior year TARP amounts have been reclassified into the new line item 'All PART Programs' within note 4A – Direct Loans Receivable, Net.



Re GFRS - Note 04A
Direct Loans Receival

- In FY 2014, the GFRS system required 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 was not explicitly stated in the September 2014 TFM Crosswalk. Accordingly, the Department's FY 2014 Reclassified Balance Sheet reports total Net Position, as segregated between Funds From Dedication Collection and Funds Other Than Those From Dedicated Collections, as "N" for FY 2014. This FY 2014 difference in presentation was approved by Fiscal Service staff. For FY 2015, the GFRS system required total Net Position on the Reclassified Balance Sheet to be reported as "N" as confirmed in the attached email.



RE Reclassification
of Financial Statemen



Re FW CPFS -
Balance Sheet Preser

Statement of Changes in Net Position

- The June 2015 TFM Crosswalks present USSGL account 310700, *Unexpended Appropriations – Used on Line 7.2, Appropriations Used* in accordance with the FY 2015 published TFM. In FY 2014, this USSGL was reported on Line 7.1, *Appropriations Received as Adjusted* in accordance with the FY 2014 published TFM. Accordingly, the Department's Reclassified Statements of Changes in Net Position report USSGL account 310700 activity in *Appropriations Used* for FY 2015 and *Appropriations Received as Adjusted* for FY 2014.
- Treasury's Alcohol and Tobacco Tax Trade Bureau (TTB) collects Excise taxes for the Department of Interior's Fish and Wildlife Service TAS 014X5029003. In FY 2014, the Department reported the collections of custodial revenue on line 5.3 Excise Taxes and the disposition on line 8.4 *Non-Entity Collections Transferred to the General Fund*. In order to help facilitate proper elimination between Interior and Treasury at the government-wide level, the Department agreed to reclassify the disposition to line 7.8 *Expenditure transfers-out of financing sources (RC09)* to reciprocate Interior's recording on line 7.7 *Expenditure transfer-in of financing sources (RC 09)* starting FY 2015. The reporting for collections

remains the same (line 5.3). This reporting treatment is concurred by Fiscal Service and Interior. The change is made prospectively, which is confirmed with Fiscal Service staff.



FW Proposed JV to
DOI SCNP.msg

FR Notes

The Department added the following disclosures effective for FY 2015 in accordance with the FY 2015 TFM. These TFM changes were prospective and therefore not presented for FY 2014.

- Section D 'Silver' was added to FR Note 02 – Cash and Other Monetary Assets;
- Line 'Marketable Securities – Treasury Floating Rate Notes' was added to FR Note 10A – Federal Debt Securities Held by the Public and
- Two additional line item disclosures were added within FR Note 19 – Commitments; 'Undelivered Orders – Paid' within section C – Operating Leases and Undelivered Orders and section E 'Payments and Commitments for the Housing Program'.

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11-17-2015 13:10:31

GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Accounts receivable (RC 22)	A	D	451	566
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		10	10	10	0
1400	Department of the Interior		0	38	38	0
1500	Department of Justice		0	2	2	0
1601	Department of Labor		1	0	0	0
1900	Department of State		6	0	0	0
2800	Social Security Administration		8	11	11	0
3600	DEPARTMENT OF VETERANS AFFAIRS		228	6	6	0
4700	General Services Administration		1	125	125	0
5100	Federal Deposit Insurance Corporation		1	0	0	0
5600	CENTRAL INTELLIGENCE AGENCY		0	2	2	0
6900	Department of Transportation		4	0	0	0
7000	Department of Homeland Security		0	1	1	0
7500	Department of Health and Human Services		0	113	113	0
8600	Department of Housing and Urban Development		2	0	0	0
8900	Department of Energy		5	8	8	0
9500	Independent and Other Agencies		0	46	46	0
9513	COMMUNITY MANAGEMENT STAFF		2	0	0	0
9571	BUREAU OF CONSUMER FINANCIAL PROTECTION		2	3	3	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		42	0	0	0
DE00	Department of Defense		139	201	201	0
Total			451	566	566	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Advances to others and prepayments (RC 23)	A	D	2	2
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1800	United States Postal Service		2	2	2	0
Total			2	2	2	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Fund balance with Treasury (RC 40)	A	D	352,526	352,928
					Variance:	0
					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		352,526	352,928	352,928	0
Total			352,526	352,928	352,928	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Interest receivable (RC 02)	A	D	267	266
					Variance:	0
					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		29	25	25	0
1601	Department of Labor		38	56	56	0
1800	United States Postal Service		52	47	47	0
2500	National Credit Union Administration		2	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS		0	1	1	0
6000	Railroad Retirement Board		39	41	41	0
8900	Department of Energy		96	85	85	0
9100	Department of Education		11	10	10	0
Total			267	266	266	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Loans receivable (RC17)	A	D	1,319,169	1,242,157

Variance: 0 0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1100	EXECUTIVE OFFICE OF THE PRESIDENT		0	37	37	0
1137	DEFENSE SECURITY CORPORATION AGENCY		39	0	0	0
1200	Department of Agriculture		111,569	111,443	111,443	0
1300	Department of Commerce		505	1,312	1,312	0
1400	Department of the Interior		48	48	48	0
1601	Department of Labor		18,489	26,640	26,640	0
1800	United States Postal Service		15,000	15,000	15,000	0
1900	Department of State		4	4	4	0
2500	National Credit Union Administration		2,300	2,600	2,600	0
3300	Smithsonian Institution		0	20	20	0
3301	JOHN F. KENNEDY CENTER FOR PERFORMING ARTS		20	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		681	697	697	0
6000	Railroad Retirement Board		3,498	3,532	3,532	0
6900	Department of Transportation		8,972	8,185	8,185	0
7000	Department of Homeland Security		23,020	24,081	24,081	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		2,157	2,807	2,807	0
7200	Agency for International Development		481	481	481	0
7300	Small Business Administration		7,175	7,756	7,756	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7500	Department of Health and Human Services		1,305	894	894	0
8300	Export-Import Bank of the United States		22,725	21,634	21,634	0
8600	Department of Housing and Urban Development		27,150	27,661	27,661	0
8900	Department of Energy		20,708	19,222	19,222	0
9100	Department of Education		1,051,766	966,661	966,661	0
9550	PRESIDIO TRUST		48	50	50	0
DE00	Department of Defense		1,509	1,392	1,392	0
Total			1,319,169	1,242,157	1,242,157	0

Agency FS	Status	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
BS		Other assets (RC 30) "G"	A	D	18,632,253	17,949,849
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		18,632,253	17,949,849	17,949,849	0
Total			18,632,253	17,949,849	17,949,849	0

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Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Accounts payable (RC 22)	L	C	146,267	235
					Variance:	0
					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0000	CONGRESS (HOUSE & SENATE)		38	0	0	0
0400	GOVERNMENT PRINTING OFFICE		1	1	1	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		1	1	1	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		0	1	1	0
1200	Department of Agriculture		9	17	17	0
1500	Department of Justice		4	10	10	0
1601	Department of Labor		1	0	0	0
1800	United States Postal Service		7	13	13	0
1900	Department of State		0	1	1	0
2400	Office of Personnel Management		146,068	4	4	0
3600	DEPARTMENT OF VETERANS AFFAIRS		4	4	4	0
4700	General Services Administration		9	11	11	0
7000	Department of Homeland Security		13	6	6	0
7200	Agency for International Development		1	12	12	0
7300	Small Business Administration		3	3	3	0
7500	Department of Health and Human Services		4	(1)	(1)	0
8300	Export-Import Bank of the United States		56	64	64	0
9100	Department of Education		7	5	5	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		0	40	40	0
DE00	Department of Defense		41	43	43	0
Total			(146,267)	(235)	(235)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Advances from others and deferred credits (RC 23)	L	C	30	28
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		10	15	15	0
7000	Department of Homeland Security		0	1	1	0
7200	Agency for International Development		17	9	9	0
9563	MILLENNIUM CHALLENGE CORPORATION		3	3	3	0
Total			(30)	(28)	(28)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Benefit program contributions payable (RC 21)	L	C	172	170
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		121	123	123	0
2400	Office of Personnel Management		51	47	47	0
Total			(172)	(170)	(170)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Federal debt (RC 01)	L	C	5,068,057	5,075,880
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0100	ARCHITECT OF THE CAPITOL		16	10	10	0
0300	LIBRARY OF CONGRESS		23	29	29	0
0904	JOHN C STENNIS CENTER		15	0	0	0
0905	U.S. CAPITAL PRESERVATION COMMISSION		11	0	0	0
0908	OPEN WORLD LEADERSHIP CENTER FUNDS		2	0	0	0
1000	THE JUDICIARY		1,162	1,106	1,106	0
1200	Department of Agriculture		187	149	149	0
1400	Department of the Interior		7,342	6,827	6,827	0
1500	Department of Justice		6,538	7,587	7,587	0
1601	Department of Labor		44,410	54,639	54,639	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1602	PENSION BENEFIT GUARANTY CORPORATION		19,322	0	0	0
1800	United States Postal Service		7,163	5,450	5,450	0
1900	Department of State		18,185	17,828	17,828	0
2300	U. S. TAX COURT		11	11	11	0
2400	Office of Personnel Management		843,954	973,022	973,022	0
2500	National Credit Union Administration		12,263	11,685	11,685	0
2700	Federal Communications Commission		8,125	7,677	7,677	0
2800	Social Security Administration		2,808,287	2,782,919	2,782,919	0
3600	DEPARTMENT OF VETERANS AFFAIRS		6,973	7,748	7,748	0
5000	Securities and Exchange Commission		397	395	395	0
5100	Federal Deposit Insurance Corporation		61,499	50,685	50,685	0
5901	NATIONAL ENDOWMENT FOR THE ARTS		0	1	1	0
6000	Railroad Retirement Board		1,754	2,644	2,644	0
6002	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST		999	0	0	0
6400	Tennessee Valley Authority		25	25	25	0
6800	Environmental Protection Agency		5,736	3,895	3,895	0
6900	Department of Transportation		22,591	25,651	25,651	0
7000	Department of Homeland Security		6,480	5,625	5,625	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		5,607	5,517	5,517	0
7500	Department of Health and Human Services		267,216	276,184	276,184	0

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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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7801	FARM CREDIT ADMINISTRATION		30	3,540	3,540	0
7802	Farm Credit System Insurance Corporation		3,754	0	0	0
8000	National Aeronautics and Space Administration		17	17	17	0
8400	ARMED FORCES RETIREMENT HOME		43	56	56	0
8600	Department of Housing and Urban Development		27,663	6,523	6,523	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		18	15	15	0
8900	Department of Energy		39,805	36,866	36,866	0
9500	Independent and Other Agencies		0	1,650	1,650	0
9504	B. GOLDWATER SCHOL. & EXCEL. ED. FOUND.		68	68	68	0
9512	COMMODITY FUTURES TRADING COMMISSION		263	270	270	0
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE		751	717	717	0
9517	EISENHOWER EXCHANGE FELLOWSHIP PROGRAM		8	0	0	0
9521	HARRY S TRUMAN SCHOLARSHIP TRUST FUND		54	55	55	0
9522	JAMES MADISON MEM. FELLOWSHIP FOUNDATION		37	37	37	0
9523	JAPAN-UNITED STATES FRIENDSHIP COMM.		40	40	40	0
9538	COURT OF APPEALS FOR VETERANS CLAIMS		39	36	36	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9542	MORRIS K. UDALL SCHOLARSHIP FOUNDATION		26	26	26	0
9550	PRESIDIO TRUST		71	67	67	0
9566	FEDERAL HOUSING FINANCE AGENCY		62	64	64	0
9571	BUREAU OF CONSUMER FINANCIAL PROTECTION		442	435	435	0
9572	PATIENT CENTERED OUTCOMES RESEARCH TRUST FUND		805	669	669	0
DE00	Department of Defense		837,768	777,420	777,420	0
	Total		(5,068,057)	(5,075,880)	(5,075,880)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Interest payable (RC 02)	L	C	40,629	42,473
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1000	THE JUDICIARY		6	6	6	0
1200	Department of Agriculture		1	1	1	0
1400	Department of the Interior		13	12	12	0
1601	Department of Labor		234	272	272	0
1602	PENSION BENEFIT GUARANTY CORPORATION		84	0	0	0
1900	Department of State		149	157	157	0
2400	Office of Personnel Management		7,230	8,220	8,220	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2500	National Credit Union Administration		65	66	66	0
2700	Federal Communications Commission		11	9	9	0
2800	Social Security Administration		22,688	24,052	24,052	0
3600	DEPARTMENT OF VETERANS AFFAIRS		73	88	88	0
5000	Securities and Exchange Commission		2	0	0	0
5100	Federal Deposit Insurance Corporation		480	310	310	0
6000	Railroad Retirement Board		3	5	5	0
6002	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST		4	0	0	0
6800	Environmental Protection Agency		3	5	5	0
6900	Department of Transportation		62	63	63	0
7000	Department of Homeland Security		18	11	11	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		34	34	34	0
7500	Department of Health and Human Services		2,435	2,716	2,716	0
7801	FARM CREDIT ADMINISTRATION		0	17	17	0
7802	Farm Credit System Insurance Corporation		17	0	0	0
8400	ARMED FORCES RETIREMENT HOME		1	1	1	0
8600	Department of Housing and Urban Development		13	4	4	0
8900	Department of Energy		104	103	103	0
9500	Independent and Other Agencies		0	2	2	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9504	B. GOLDWATER SCHOL. & EXCEL. ED. FOUND.		1	1	1	0
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE		0	1	1	0
9523	JAPAN-UNITED STATES FRIENDSHIP COMM.		1	1	1	0
DE00	Department of Defense		6,897	6,316	6,316	0
Total			(40,629)	(42,473)	(42,473)	0

Agency FS	Status	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
BS		Liability to the General Fund for custodial and other non-entity assets (RC 46)	L	C	1,663,955	1,539,951
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		1,663,955	1,539,951	1,539,951	0
Total			(1,663,955)	(1,539,951)	(1,539,951)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
BS		Transfers payable (RC 27)	L	C	62	114

Variance: 0 0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1500	Department of Justice		1	4	4	0
5600	CENTRAL INTELLIGENCE AGENCY		0	1	1	0
7000	Department of Homeland Security		61	109	109	0
Total			(62)	(114)	(114)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Borrowing and other interest revenue (exchange) (RC 05)	ER	C	41,885	39,670
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1100	EXECUTIVE OFFICE OF THE PRESIDENT		0	6	6	0
1137	DEFENSE SECURITY CORPORATION AGENCY		25	0	0	0
1200	Department of Agriculture		4,165	4,221	4,221	0
1300	Department of Commerce		23	23	23	0
1400	Department of the Interior		3	3	3	0
1601	Department of Labor		790	1,054	1,054	0
1800	United States Postal Service		182	182	182	0
2500	National Credit Union Administration		4	5	5	0
3600	DEPARTMENT OF VETERANS AFFAIRS		42	37	37	0
4700	General Services Administration		0	94	94	0
6000	Railroad Retirement Board		101	104	104	0
6900	Department of Transportation		339	336	336	0
7000	Department of Homeland Security		321	116	116	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		72	81	81	0
7200	Agency for International Development		25	25	25	0
7300	Small Business Administration		308	345	345	0
7500	Department of Health and Human Services		30	26	26	0
8300	Export-Import Bank of the United States		727	713	713	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
8600	Department of Housing and Urban Development		1,198	970	970	0
8900	Department of Energy		559	639	639	0
9100	Department of Education		32,906	30,627	30,627	0
9550	PRESIDIO TRUST		3	3	3	0
DE00	Department of Defense		62	60	60	0
Total			(41,885)	(39,670)	(39,670)	0

Agency FS	Status	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
NCS		Borrowings gains (RC 06)	ER	C	417	32
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		404	27	27	0
1601	Department of Labor		3	0	0	0
8900	Department of Energy		10	5	5	0
Total			(417)	(32)	(32)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Buy/sell revenue (RC 24)	ER	C	1,519	2,240
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0100	ARCHITECT OF THE CAPITOL		0	2	2	0
0400	GOVERNMENT PRINTING OFFICE		1	1	1	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		1	1	1	0
1000	THE JUDICIARY		1	0	0	0
1100	EXECUTIVE OFFICE OF THE PRESIDENT		3	5	5	0
1125	PEACE CORPS		1	0	0	0
1130	INTER-AMERICAN FOUNDATION		1	0	0	0
1136	AFRICAN DEVELOPMENT FOUNDATION		1	0	0	0
1200	Department of Agriculture		5	10	10	0
1300	Department of Commerce		10	17	17	0
1400	Department of the Interior		3	1	1	0
1500	Department of Justice		8	7	7	0
1601	Department of Labor		78	78	78	0
1900	Department of State		9	20	20	0
2000	Department of the Treasury		0	49	49	0
2800	Social Security Administration		594	647	647	0
3600	DEPARTMENT OF VETERANS AFFAIRS		242	19	19	0
4100	MERIT SYSTEMS PROTECTION BOARD		1	0	0	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		16	21	21	0
5100	Federal Deposit Insurance Corporation		1	0	0	0
5400	FEDERAL LABOR RELATIONS AUTHORITY		1	0	0	0
5600	CENTRAL INTELLIGENCE AGENCY		0	2	2	0
6800	Environmental Protection Agency		1	1	1	0
6900	Department of Transportation		1	1	1	0
7000	Department of Homeland Security		8	144	144	0
7200	Agency for International Development		12	5	5	0
7300	Small Business Administration		1	1	1	0
7500	Department of Health and Human Services		364	722	722	0
7801	FARM CREDIT ADMINISTRATION		1	0	0	0
8000	National Aeronautics and Space Administration		1	1	1	0
8400	ARMED FORCES RETIREMENT HOME		3	3	3	0
8600	Department of Housing and Urban Development		32	34	34	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		4	4	4	0
8900	Department of Energy		5	0	0	0
9100	Department of Education		2	1	1	0
9500	Independent and Other Agencies		0	53	53	0
9513	COMMUNITY MANAGEMENT STAFF		2	0	0	0
9520	FED. MINE SAFETY & HEALTH		1	0	0	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
	REVIEW COMM.					
9531	NATIONAL MEDIATION BOARD		1	0	0	0
9534	OFFICE OF GOVERNMENT ETHICS		1	0	0	0
9538	COURT OF APPEALS FOR VETERANS CLAIMS		3	0	0	0
9555	DENALI COMMISSION		1	0	0	0
9563	MILLENNIUM CHALLENGE CORPORATION		2	0	0	0
9564	ELECTION ASSISTANCE COMMISSION		1	0	0	0
9566	FEDERAL HOUSING FINANCE AGENCY		2	0	0	0
9571	BUREAU OF CONSUMER FINANCIAL PROTECTION		34	0	0	0
9573	FHFA OFFICE OF THE INSPECTOR GENERAL		1	0	0	0
9999	Unidentified		3	0	0	0
DE00	Department of Defense		55	390	390	0
	Total		(1,519)	(2,240)	(2,240)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Benefit program costs (RC 26)	GC	D	1,841	1,764
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		105	99	99	0
2400	Office of Personnel Management		1,724	1,653	1,653	0
2800	Social Security Administration		12	12	12	0
Total			1,841	1,764	1,764	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Borrowing and other interest expense (RC 05)	GC	D	8,089	7,800
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1100	EXECUTIVE OFFICE OF THE PRESIDENT		11	0	0	0
1200	Department of Agriculture		682	626	626	0
1300	Department of Commerce		3	2	2	0
1400	Department of the Interior		2	3	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS		208	184	184	0
6900	Department of Transportation		56	47	47	0
7000	Department of Homeland Security		3	3	3	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		25	38	38	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7200	Agency for International Development		145	127	127	0
7300	Small Business Administration		109	139	139	0
7500	Department of Health and Human Services		9	10	10	0
8300	Export-Import Bank of the United States		175	164	164	0
8600	Department of Housing and Urban Development		1,896	2,252	2,252	0
8900	Department of Energy		87	82	82	0
9100	Department of Education		4,675	4,121	4,121	0
DE00	Department of Defense		3	2	2	0
Total			8,089	7,800	7,800	0

Agency FS	Status	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
NCS		Borrowing losses (RC 06)	GC	D	19	44
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		19	5	5	0
8900	Department of Energy		0	39	39	0
Total			19	44	44	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Buy/sell costs (RC 24)	GC	D	2,166	1,191
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
0300	LIBRARY OF CONGRESS		1	0	0	0
0400	GOVERNMENT PRINTING OFFICE		28	29	29	0
0500	GOVERNMENT ACCOUNTABILITY OFFICE		9	12	12	0
1000	THE JUDICIARY		1	2	2	0
1200	Department of Agriculture		16	9	9	0
1300	Department of Commerce		1	0	0	0
1400	Department of the Interior		3	4	4	0
1500	Department of Justice		16	16	16	0
1601	Department of Labor		4	6	6	0
1800	United States Postal Service		215	207	207	0
1900	Department of State		12	20	20	0
2400	Office of Personnel Management		725	(309)	(309)	0
2800	Social Security Administration		2	0	0	0
4700	General Services Administration		785	805	805	0
5100	Federal Deposit Insurance Corporation		8	12	12	0
6400	Tennessee Valley Authority		17	0	0	0
6800	Environmental Protection Agency		15	3	3	0
6900	Department of Transportation		22	25	25	0
7000	Department of Homeland Security		191	182	182	0
7200	Agency for International Development		0	9	9	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7500	Department of Health and Human Services		53	88	88	0
8300	Export-Import Bank of the United States		(7)	0	0	0
8800	NATIONAL ARCHIVES AND RECORDS ADM.		38	35	35	0
8900	Department of Energy		7	6	6	0
9500	Independent and Other Agencies		0	30	30	0
9555	DENALI COMMISSION		1	0	0	0
DE00	Department of Defense		3	0	0	0
Total			2,166	1,191	1,191	0

Agency FS	Status	CP Line Description	Account Type	NB	2015-SEPTEMBER	2014-SEPTEMBER
NCS		Federal securities interest expense (RC 03)	GC	D	156,642	173,438
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1000	THE JUDICIARY		18	16	16	0
1200	Department of Agriculture		5	5	5	0
1400	Department of the Interior		76	78	78	0
1500	Department of Justice		8	7	7	0
1601	Department of Labor		939	1,183	1,183	0
1602	PENSION BENEFIT GUARANTY CORPORATION		625	0	0	0
1800	United States Postal Service		1	0	0	0

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Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		621	648	648	0
2400	Office of Personnel Management		30,241	33,017	33,017	0
2500	National Credit Union Administration		218	206	206	0
2700	Federal Communications Commission		38	24	24	0
2800	Social Security Administration		94,602	99,247	99,247	0
3600	DEPARTMENT OF VETERANS AFFAIRS		320	372	372	0
5000	Securities and Exchange Commission		1	0	0	0
5100	Federal Deposit Insurance Corporation		364	235	235	0
6000	Railroad Retirement Board		41	54	54	0
6002	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST		18	0	0	0
6800	Environmental Protection Agency		27	33	33	0
6900	Department of Transportation		288	254	254	0
7000	Department of Homeland Security		30	21	21	0
7100	OVERSEAS PRIVATE INVESTMENT CORPORATION		148	147	147	0
7500	Department of Health and Human Services		10,858	11,362	11,362	0
7802	Farm Credit System Insurance Corporation		30	0	0	0
8000	National Aeronautics and Space Administration		1	1	1	0
8400	ARMED FORCES RETIREMENT HOME		2	2	2	0
8600	Department of Housing and Urban Development		42	33	33	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2015

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	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		1,434	1,460	1,460	0
9500	Independent and Other Agencies		0	55	55	0
9504	B. GOLDWATER SCHOL. & EXCEL. ED. FOUND.		3	0	0	0
9515	CORP. FOR NATIONAL & COMMUNITY SERVICE		3	0	0	0
9521	HARRY S TRUMAN SCHOLARSHIP TRUST FUND		1	0	0	0
9522	JAMES MADISON MEM. FELLOWSHIP FOUNDATION		2	0	0	0
9523	JAPAN-UNITED STATES FRIENDSHIP COMM.		2	0	0	0
9542	MORRIS K. UDALL SCHOLARSHIP FOUNDATION		1	0	0	0
9550	PRESIDIO TRUST		2	2	2	0
DE00	Department of Defense		15,632	24,976	24,976	0
	Total		156,642	173,438	173,438	0

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Bureau of the Fiscal Service
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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Imputed costs (RC 25)	GC	D	669	796
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		667	795	795	0
7000	Department of Homeland Security		2	1	1	0
Total			669	796	796	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
NCS		Other expenses (without reciprocals) (RC 29) "G"	GC	D	0	477
Variance:					0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9999	Unidentified		0	477	477	0
Total			0	477	477	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	CF	D	(418)	(6,107)
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(418)	(6,107)	(6,107)	0
	Total		(418)	(6,107)	(6,107)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Expenditure transfers-out of financing sources (RC 09)	CF	D	18	144
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		3	1	1	0
1400	Department of the Interior		3	37	37	0
1500	Department of Justice		0	3	3	0
5600	CENTRAL INTELLIGENCE AGENCY		0	1	1	0
7000	Department of Homeland Security		10	102	102	0
9577	GULF COAST ECOSYSTEM RESTORATION		2	0	0	0
	Total		18	144	144	0

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Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Non-entity collections transferred to the General Fund (RC 44)	CF	D	75,679	79,054
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		75,679	79,054	79,054	0
	Total		75,679	79,054	79,054	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Transfers-out without reimbursement (RC 18)	CF	D	4	49
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1500	Department of Justice		0	1	1	0
4700	General Services Administration		2	15	15	0
7000	Department of Homeland Security		2	33	33	0
	Total		4	49	49	0

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Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Appropriations Used (RC 39)	CF	D	(430,756)	0
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(430,756)	0	0	0
Total			(430,756)	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Appropriations received as adjusted (rescissions and other adjustments) (RC 41)	F	C	425,268	(12,827)
Variance:					0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		425,268	(12,827)	(12,827)	0
Total			(425,268)	12,827	12,827	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Expenditure transfers-in of financing sources (RC 09)	F	C	1	0
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		1	0	0	0
	Total		(1)	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Imputed financing source (RC 25)	F	C	669	796
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		667	796	796	0
7000	Department of Homeland Security		2	0	0	0
	Total		(669)	(796)	(796)	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)	F	C	13	0
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
7200	Agency for International Development		13	0	0	0
	Total		(13)	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)	F	C	99	592
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1100	EXECUTIVE OFFICE OF THE PRESIDENT		8	0	0	0
1900	Department of State		1	0	0	0
4700	General Services Administration		0	449	449	0
7200	Agency for International Development		90	143	143	0
	Total		(99)	(592)	(592)	0

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Fiscal Year: 2015

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

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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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Other budgetary financing sources (RC 29) "G"	F	C	430,753	459,844
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		430,753	459,844	459,844	0
	Total		(430,753)	(459,844)	(459,844)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Other non-budgetary financing sources (RC 29) "G"	F	C	11,627	7,399
				Variance:	0	0

Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		11,627	7,399	7,399	0
	Total		(11,627)	(7,399)	(7,399)	0

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GF004F - Trading Partner Summary Note Report

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Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
SCNP		Transfers-in without reimbursement (RC 18)	F	C	2	5
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		2	5	5	0
	Total		(2)	(5)	(5)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
CUST		Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)	CF	D	1,380	3,365
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		1,380	3,365	3,365	0
	Total		1,380	3,365	3,365	0

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Fiscal Year: 2015

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>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
CUST		Expenditure transfers-out of financing sources (RC 09)	CF	D	638	0
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		638	0	0	0
	Total		638	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2015-SEPTEMBER</u>	<u>2014-SEPTEMBER</u>
CUST		Non-entity collections transferred to the General Fund (RC 44)	CF	D	3,022,969	2,815,888
				Variance:	0	0
Trading Partner	Name	Status	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		3,022,969	2,815,888	2,815,888	0
	Total		3,022,969	2,815,888	2,815,888	0

**U.S. Department of the Treasury
Bureau of the Fiscal Service
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GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2015	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	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	80,000	86,000	86,000	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	4,800	7,800	7,800	0
6		Management's best estimate of unasserted claims for refunds	Debit				
7		Changes in 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	138,000	138,000	0

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GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2015	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)
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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

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GF007 - Other Data Report**

Other Data: 01	Taxes	Fiscal Year: 2015	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.

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Other Data: 01	Taxes	Fiscal Year: 2015	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

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GF007 - Other Data Report**

Other Data: 02	Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by DHHS and SSA)	Fiscal Year: 2015	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:
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Line	Status	Line Description	NB	HI	SMI	OASDI

Section: B	Section Name: Expenditures to the Public	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	HI	SMI	OASDI

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GF007 - Other Data Report**

Other Data: 02	Annual Revenues and Expenditures for Medicare and Social Security Trust Funds (to be completed only by DHHS and SSA)	Fiscal Year: 2015	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: Revenues from Other Government Accounts	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	HI	SMI	OASDI

Section: D	Section Name: Net Result (Trust Fund)	No Data: YES	Line Attributes:
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Line	Status	Line Description	NB	HI	SMI	OASDI

**U.S. Department of the Treasury
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GF007 - Other Data Report**

Other Data: 08	Stewardship Investments	Fiscal Year: 2015	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: Investments 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 2015	FY 2014	FY 2013	FY 2012	FY 2011
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

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Other Data: 08	Stewardship Investments	Fiscal Year: 2015	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 94)	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Section: D	Section Name: Research and Development: Investments in Basic 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 2015	FY 2014	FY 2013	FY 2012	FY 2011
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

**U.S. Department of the Treasury
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Other Data: 08	Stewardship Investments	Fiscal Year: 2015	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: Investments 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 2015	FY 2014	FY 2013	FY 2012	FY 2011
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other	Debit					

Tab: Other Text Data

Section: A	Section Name: Investments in Non-Federal Physical Property (SFFAS No. 8, par 87)	No Data: YES
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Line	Question	Answer
1	Provide a description of federally owned physical property transferred to State and local governments. (SFFAS No. 8, par 87).	
2	Provide a description of the major programs of federal investments in non-federal physical property used in the "Other Data Info" tab (SFFAS No.8 par. 87).	

Tab: Other Text Data

Section: B	Section Name: Research and Development: Investments in Development (SFFAS No. 8, par. 100)	No Data: YES
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Line	Question	Answer
1	Provide a description of the major programs of federal investments in development used in the "Other Data Info" tab. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major developmental projects including the results with respect to projects completed or otherwise terminated during the year and the status of projects that will continue (SFFAS No. 8, par. 99).	

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Other Data: 08	Stewardship Investments	Fiscal Year: 2015	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 94) **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: Investments in Basic Research (SFFAS No. 8, par.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: Investments in Applied Research (SFFAS No. 8, par 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of federal investments in applied research used in the "Other Data Info" tab (SFFAS No. 8, par. 100).	
2	Provide a description of any major new applications developed during the year (SFFAS No. 8, par. 99).	

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Other Data: 09	Deferred Maintenance and Repairs	Fiscal Year: 2015	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: Cost Estimate Prior Year Only-For entities who are not able to provide a single estimate in Section B PY information	No Data: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined
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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
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Line	Status	Line Description	NB	Current FY	D	Prior FY	C
1	I	Buildings, structures, and facilities	N/A				
2	I	Furniture, fixtures, and equipment	N/A				
3		General property, plant, and equipment	N/A				
4		Heritage assets	N/A				
5		Stewardship land	N/A				

Tab: Other Text Data

Section: B	Section Name: Cost Estimate	No Data: YES
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Line	Question	Answer
1	Provide a description of what constitutes deferred maintenance and repairs.	
2	Provide a description of how deferred maintenance and repairs are measured.	

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Other Data: 11 Tax Burden (to be completed only by Treasury)

Fiscal Year: 2015

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 2013

Line Attributes: Units

Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	37,255,000.0000
2		\$15,000 under \$30,000	N/A	30,556,000.0000
3		\$30,000 under \$50,000	N/A	25,753,000.0000
4		\$50,000 under \$100,000	N/A	31,803,000.0000
5		\$100,000 under \$200,000	N/A	16,426,000.0000
6		\$200,000 under \$500,000	N/A	4,488,000.0000
7		\$500,000 or more	N/A	1,070,000.0000

Section: B **Section Name:** Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2013

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	AGI	Total income tax
1		Under \$15,000	Debit	76,709	2,093
2		\$15,000 under \$30,000	Debit	671,851	18,614
3		\$30,000 under \$50,000	Debit	1,008,621	55,379
4		\$50,000 under \$100,000	Debit	2,272,956	198,233
5		\$100,000 under \$200,000	Debit	2,209,424	278,504
6		\$200,000 under \$500,000	Debit	1,277,489	250,646
7		\$500,000 or more	N/A	1,576,579	431,571

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Other Data: 11	Tax Burden (to be completed only by Treasury)	Fiscal Year: 2015	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 Average AGI and Average Income Tax Information-Individual Income Tax Returns for Tax Year 2013	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	2,059	56
2		\$15,000 under \$30,000	N/A	21,988	609
3		\$30,000 under \$50,000	N/A	39,165	2,150
4		\$50,000 under \$100,000	N/A	71,470	6,233
5		\$100,000 under \$200,000	N/A	134,508	16,955
6		\$200,000 under \$500,000	N/A	284,645	55,848
7		\$500,000 or more	N/A	1,473,438	403,337

Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2013	Line Attributes: Percent
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	2.7000
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	19.6000
7		\$500,000 or more	N/A	27.4000

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Other Data: 11	Tax Burden (to be completed only by Treasury)	Fiscal Year: 2015	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-Corporation Income Tax Returns for Tax Year 2012	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	Income subject to tax	Total income tax after credits
1		Zero Assets	Debit	16,712	4,788
2		\$1 under \$500	Debit	7,196	1,433
3		\$500 under \$1,000	Debit	3,521	785
4		\$1,000 under \$5,000	Debit	11,870	3,433
5		\$5,000 under \$10,000	Debit	7,557	2,438
6		\$10,000 under \$25,000	Debit	12,705	4,107
7		\$25,000 under \$50,000	Debit	11,352	3,690
8		\$50,000 under \$100,000	Debit	14,208	4,595
9		\$100,000 under \$250,000	Debit	25,864	8,190
10		\$250,000 under \$500,000	Debit	29,767	9,297
11		\$500,000 under \$2,500,000	N/A	122,526	36,757
12		\$2,500,000 or more	N/A	866,522	188,341

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Other Data: 11	Tax Burden (to be completed only by Treasury)	Fiscal Year: 2015	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 2012	Line Attributes: Percent
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Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	28.7000
2		\$1 under \$500	N/A	19.9000
3		\$500 under \$1,000	N/A	22.3000
4		\$1,000 under \$5,000	N/A	28.9000
5		\$5,000 under \$10,000	N/A	32.3000
6		\$10,000 under \$25,000	N/A	32.3000
7		\$25,000 under \$50,000	N/A	32.5000
8		\$50,000 under \$100,000	N/A	32.3000
9		\$100,000 under \$250,000	N/A	31.7000
10		\$250,000 under \$500,000	N/A	31.2000
11		\$500,000 under \$2,500,000	N/A	30.0000
12		\$2,500,000 or more	N/A	21.2000

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Other Data: 12	Other information	Fiscal Year: 2015	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	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated payout (including principal and interest) for claims pending judicial review by the federal courts	Debit	2,063	3,143	3,143	0
2		Claims under appeal	Debit	2,701	4,704	4,704	0

Section: B	Section Name: Other information related to taxes (to be completed only by Treasury)	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Refundable portion of additional child tax credit	Debit	20,592	21,490	21,490	0
2		Amount of EITC refunds	Debit	60,084	60,087	60,087	0
3	I	Amount of EITC refunds applied to reduce taxpayer liability	Debit				
4		Amount of Health Care Tax Credit	Debit				
5		Amount of Individual AMT Credit	Debit				
6		Amount of First-Time Homebuyer Credit	Debit				
7		Amount of Corporate AMT Credit	Debit				
8		Amount of American Opportunity Tax Credit	Debit				
9		Amount of Making	Debit				

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Other Data: 12	Other information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: RSI	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

Section: B	Section Name: Other information related to taxes (to be completed only by Treasury)	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Rptd	Line Item Changes
		Work Pay Credit					
10		Amount of Build America and Recovery Zone Bonds	Debit				
11		Amount of Qualified Zone Academy Bonds	Debit				
12		Amount of Qualified School Construction Bonds	Debit				
13		Amount of Qualified Energy Conservation Bonds	Debit				
14		Amount of New Clean Renewable Energy Bonds	Debit				
15		Amount of COBRA Credit	Debit				
16		Amount of Adoption Tax Credit	Debit				
17		Amount of Small Business Health Insurance Tax Credit	Debit				
18		Amount of Therapeutic Discovery Grants	Debit				
19		Amount of Premium Tax Credit	Debit				
20		Amount of Cost Sharing Reduction	Debit				
21		Amount of Other	Debit				

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Other Data: 12	Other information	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	RSI
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: B **Section Name:** Other information related to taxes (to be completed only by Treasury) **No Data:** YES

Line	Question	Answer
1	Provide a description of the line item(s) included in Section B Line 21 "Other"	

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Other Data: 14	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2015	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	2015 - SEPTEMBER	2014 - 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
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Line	Question	Answer
1	Provide the indicators of the range of uncertainty around federal insurance and guarantee programs related estimates and sensitivity of the estimates to changes in major assumptions (SFFAS No.5, par.114).	
2	Provide the actuarial or financial methods used to measure the present value of unpaid expected losses (SFFAS No. 5. par. 114).	
3	Provide a listing of the federal insurance and guarantee programs (SFFAS No. 5, par. 105).	

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	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**Rounding Method:** Millions**Decimal:** Zero

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	Cust Collections Received D from Collecting Agency	Adj Diff Between Budget Rec vs Operating Rev C
1		Individual income tax and tax withholdings	N/A	1,540,802		2,447,713		-906,911	2,447,713	0	1,540,802
2		Corporation income taxes	N/A	343,797		339,836		3,961	339,836	0	343,797
3		Unemployment taxes	N/A			8,956		-8,956	8,956	0	0
4		Excise taxes	N/A	40,618		98,378		-57,760	98,378	0	40,618
5		Estate and gift taxes	N/A	19,232		19,119		113	19,119	0	19,232
6		Customs duties	N/A	25,211				25,211		0	25,211
7		Other taxes and receipts (Non- federal)	N/A	105,099		116,211		-11,112	109,605	0	98,493
9		Total	N/A	2,074,759		-3,030,213		-955,454	3,023,607	0	2,068,153

Section: B **Section Name:** Net Outlays to SBR**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

Line	Status	Line Description	NB	CY - MTS Net Outlays	D	CY - SBR Net Outlays	C	CY - DIFFERENCE
1		Net Outlays	N/A	486,720		373,143		113,577

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	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:
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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:
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Line	Status	Line Description	NB	CY - MTS Undistributed Offsetting Receipts, Tble 5	CY - Earned Revenue Reported on agency PAR	Difference

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	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)	Line Attributes:
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Line	Status	Line Description	NB	MTS Undistributed Offsetting Receipts, Tble 5	Miscellaneous Earned Revenue reported on SCNP	Difference
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Tab: Other Text Data

Section: A	Section Name: Operating Revenue to Budget Receipts
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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.	Line 5.7 Collections for Others - non-federal Collections for Puerto Rico - \$350 Line 8.4 Non-Entity Collections Transferred to the General Fund (F99) - \$3,023,607
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 including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	1) IRS does not record Warrant JV's on the SBR whereas MTS does record these amounts as collections. These represent a majority of our difference: 1. Individual Taxes & 3. Unemployment Taxes (JV Warrants) - \$1,033,332 4. Estate Taxes (JV Warrants) - \$53,838 2) Refund Classification differences for TAS 020X0903 - \$(117,190) 3) Customs Duties belonging to DHS are still classified under Treasury - \$(25,211)

Tab: Other Text Data

Section: B	Section Name: Net Outlays to SBR
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Line	Question	Answer
1	Provide a detailed description of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	Treasury does not include the Revenue (Tax Credits) on the SBR, in addition Treasury SBR includes EOP (11) activity - 117,988 Distributed offsetting receipts includes activities from other agencies that are not on Treasury's financial statements. - \$(296) Treasury amounts included on other lines of the MTS (Lines 4346, 4348, 5115, 5117, 5120, 5335, and 5570) - \$(4,402)

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Other Data: 15	Budget Deficit Reconciliation	Fiscal Year: 2015	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
		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 of the difference including: dollar amounts, a reference to where these amounts can be traced, 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 of the difference including: dollar amounts, a reference to where these amounts can be traced, 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 of the difference including: dollar amounts, a reference to where these amounts can be traced, and whether this difference will be resolved next FY.	

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: 1, 7 and 9	
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 TARP Programs	CY-All other loans receivable	Total
1		Direct Loans Receivable, Gross - Beginning of Year	Debit				2,853	28,234	31,087
2		Disbursements (loans made/securities purchased)	Debit					864	864
3		Repayments	Debit				-1,428	-6,986	-8,414
4		Losses	Debit				-711	-74	-785
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-	N/A				714	22,038	22,752

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 and 9
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 TARP Programs	CY-All other loans receivable	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 TARP programs	PY-All other loans receivable	PY-Total
1		Direct Loans	Debit					52,365	52,365

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 and 9
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

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-Export-Import Bank Loans	PY-U.S. Agency for International Development	PY-Housing and Urban Development	PY-All TARP programs	PY-All other loans receivable	PY-Total
		Receivable, gross - beginning of year							
2		Disbursements (loans made/securities purchased)	Debit					2,754	2,754
3		Repayments	Debit					-19,582	-19,582
4		Losses	Debit					-4,450	-4,450
5		Capitalized interest	Debit						
6		Capitalized dividends	Debit						
7		Other	Debit						
8		Direct Loans receivable, gross-end of the year	N/A					31,087	31,087

Section: C	Section Name: Components of Loan Guarantees, Gross - Current Year	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Federal Family Education Loans	CY-Federal Housing Administration Loans	CY-Veterans Housing Benefit Program	CY-Export-Import Bank Loans	CY-Small Business Loans	CY-Israeli Loan Guarantee Program
1		Guaranteed Loans, gross-beginning of the year	Debit						
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit						
5		Guaranteed Loans, gross-end of the year	N/A						

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 and 9
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					6	6
2		Disbursements (loans made/securities purchased)	Debit						
3		Repayments	Debit						
4		Other	Debit					0	0
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					9	9

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 and 9
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					-3	-3
5		Guaranteed Loans, gross-end of the year	N/A					6	6

Section: E	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Current Year	No Data: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

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	I	TARP loans and equity investments receivable, gross-beginning of year	Debit						
2	I	Disbursements (loans made/securities purchased)	Debit						
3	I	Repayments	Debit						
4	I	Losses	Debit						
5	I	Capitalized interest	Debit						
6	I	Capitalized dividends	Debit						
7	I	Other	Debit						

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 and 9
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: F	Section Name: Components of TARP Direct Loans and Equity Investments, Gross - Prior Year	No Data: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

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	I	TARP loans and equity investments receivable, gross-beginning of year	Debit						
2	I	Disbursements (loans made/securities purchased)	Debit						
3	I	Repayments	Debit						
4	I	Losses	Debit						
5	I	Capitalized interest	Debit						
6	I	Capitalized dividends	Debit						
7	I	Other	Debit						

Section: G	Section Name: Credit Reform re-estimate and Loan Modification amounts	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2015 - SEPTEMBER	2014 - SEPTEMBER	Previously Reported
1		Credit Reform re-estimate amounts	Credit	33	-1,092	-11,775
2		Loan Modifications	Credit	0	0	-55

Tab: Other Text Data

Section: A	Section Name: Components of Direct Loans Receivable, Gross - Current Year
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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 and 9
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
1	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "all other Loans Receivable" column.	There are regular direct loans and loans and equity investments that are accounted for under the Federal Credit Reform Act of 1990 (FCRA). See FR Notes (GF006) Note 04A Direct Loans Receivable
2	Provide details regarding the programs reported in Sections A and B that comprise amounts reported in the "All TARP Programs" column.	Automotive Industry Financing Program, Capital Purchase Program, and Community Development Capital Initiative. See Section B Prior Year breakout of All TARP Programs, All Other Loans Receivables and Total below: Section B- Components of Direct Loans Receivable, Gross- Prior Year Prior FY/E 2014 (In Millions) Column One - All TARP Programs Column Two - All Other Loans Receivable Column Three - Total 1 Direct loans receivable, gross - beginning of the year \$23,496 \$28,869 \$52,365 2 Disbursements \$0 \$2,754 \$2,754 3 Repayments (\$16,193) (\$3,389) (\$19,582) 4 Losses (\$4,450) \$0 (\$4,450) 5 Capitalized interest \$0 \$0 \$0 6 Capitalized dividends \$0 \$0 \$0 7 Other \$0 \$0 \$0 8 Direct loans receivable, gross - end of the year \$2,853 \$28,234 \$31,087
3	Provide a detailed description of the amounts reported in Sections A and B that comprise the "Other" line.	Not applicable, no data in "Other" line.
4	Provide details regarding the programs reported in Sections C and D that comprise amounts reported in the "all other Guaranteed Loans" column.	There is only one program from Troubled Asset Relief Program (TARP) called FHA-Refinance Program
5	Provide a detailed description of the amounts reported in Sections C and D that comprise the "Other" line	The amount is from the results of subsidy expense. See FR Notes (GF006) Note 04B Loan Guarantees.
6	Provide details regarding the programs reported in Sections E and F that comprise amounts reported in the "all other TARP Programs" column.	Not applicable. Sections E and F are inactive as of FY 2015 per June 2015 TFM Chapter 4700, Appendix 4
7	Provide a detailed description of the amounts reported in Sections E and F that comprise the "Other" line.	Not applicable. Sections E and F are inactive as of FY 2015 per June 2015 TFM Chapter 4700, Appendix 4
8	Provide details regarding credit reform subsidy re-estimates reported in Sections G, including a cross-reference to agency PAR	Subsidy Re-estimates are reported on Treasury's AFR Note 9. See Note 31 Part 3.H

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Other Data: 16	Components of Loans and Equity Investments	Fiscal Year: 2015	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	1, 7 and 9
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: A **Section Name:** Components of Direct Loans Receivable, Gross - Current Year

Line	Question	Answer
9	Provide details regarding any loan modifications reported in Section G, including a cross-reference to agency PAR	Not applicable for Fiscal Years 2015 and 2014 because there were no loan modifications for those reporting periods. Fiscal year 2013 had one loan modification in the TARP Term Asset-Backed Securities Loan Facility. The \$55 million downward modification reflected principal and interest repayments occurring in February 2013, with contingent interest paid over time beginning in February 2013. Prior to the modification, principal, interest, and contingent interest would have occurred in March 2015.
10	Provide any other relevant information pertaining to this note. Provide details regarding any loan modifications reported in Section G, including a cross-reference to agency PAR.	See Other Text Data, Section A, Line 9 above

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	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	2015 - SEPTEMBER	D	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	2015 - SEPTEMBER	D	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				

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	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
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Line	Status	Line Description	NB	2015 - SEPTEMBER	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
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Line	Status	Line Description	NB	2015 - SEPTEMBER	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		

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	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	2015 - SEPTEMBER	D	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	2015 - SEPTEMBER	D	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				

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	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
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Line	Status	Line Description	NB	2015 - SEPTEMBER	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
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Line	Status	Line Description	NB	2015 - SEPTEMBER	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
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Line	Question	Answer
1	Provide a concise statement explaining the nature and valuation (for example, measurement method, and significant assumptions) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	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) 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) 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) 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) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	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
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) 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) 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) of federal oil and gas resources.	
2	Describe any significant changes in the estimation methodology, including the underlying assumptions.	

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Other Data: 17	Federal Oil and Gas Resources	Fiscal Year: 2015	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
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Line	Question	Answer
3	Provide any other relevant information pertaining to this note. At a minimum, describe briefly the significant accounting policies pertaining to this note.	

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Other Data: 18	Federal Natural Resources (Other than Oil and Gas)	Fiscal Year: 2015	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 2015
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
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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.	

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2015
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	2015-SEPTEMBER	2014-SEPTEMBER
3	Fund Balance		A	D	F	352,526	352,928
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Fund balance with Treasury (RC 40)		G	352,526	352,928	352,928	0
Total:			352,526	352,928	352,928	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
4	Loans and Interest Receivable		A	D	F	1,306,596	1,221,599
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Interest receivable (RC 02)		F	229	210	210	0
Loans receivable (RC17)		F	1,306,367	1,221,389	1,221,389	0
Total:			1,306,596	1,221,599	1,221,599	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
5	Advances to the Unemployment Trust Fund		A	D	F	12,840	20,824
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Interest receivable (RC 02)		F	38	56	56	0
Loans receivable (RC17)		F	12,802	20,768	20,768	0
Total:			12,840	20,824	20,824	0

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2015
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	2015-SEPTEMBER	2014-SEPTEMBER
6	Due From the General Fund		A	D	F	18,632,253	17,949,849
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other assets (RC 30) "G"		G	18,632,253	17,949,849	17,949,849	0
Total:			18,632,253	17,949,849	17,949,849	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
7	Other Intra-governmental Assets		A	D	F	453	568
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts receivable (RC 22)		F	451	566	566	0
Advances to others and prepayments (RC 23)		F	2	2	2	0
Total:			453	568	568	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
10	Cash, Foreign Currency, and Other Monetary Assets		A	D	N	253,136	211,868
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Cash and other monetary assets		N	253,136	211,868	211,868	0
Total:			253,136	211,868	211,868	0

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2015
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	2015-SEPTEMBER	2014-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	2015-SEPTEMBER	2014-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	2015-SEPTEMBER	2014-SEPTEMBER
12	Reserve Position in the International Monetary Fund		A	D	N	8,168	12,834
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Cash and other monetary assets		N	8,168	12,834	0	12,834
Total:			8,168	12,834	0	12,834

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
13	Taxes, Interest, and Other Receivables, Net		A	D	N	42,034	42,509
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and taxes receivable, net		N	42,034	42,509	0	42,509
Total:			42,034	42,509	0	42,509

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Statement: BALANCE SHEET
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Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency	Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
14		Credit Program Receivables, Net		A	D	N	15,145	19,102
							Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Loans receivable, net		N	15,145	19,102	0	19,102
TARP direct loans and equity investments, net (for use by Treasury only)	I	N	0	0	2,174	(2,174)
Total:			15,145	19,102	2,174	16,928

Line	Agency	Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
15		Loans and Interest Receivable, Net		A	D	N	5,537	9,499
							Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Loans receivable, net		N	5,537	9,499	0	9,499
Total:			5,537	9,499	0	9,499

Line	Agency	Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
16		Investments in Government Sponsored Enterprises (GSE)		A	D	N	106,270	95,810
							Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Investment in GSEs		N	106,270	95,810	95,810	0
Total:			106,270	95,810	95,810	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
17	Investments in International Financial Institutions		A	D	N	7,319	6,891
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other assets		N	7,319	6,891	6,891	0
Total:			7,319	6,891	6,891	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
18	Other Investments and Related Interest		A	D	N	11,737	17,921
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Debt and equity securities		N	11,737	17,921	17,921	0
Total:			11,737	17,921	17,921	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
19	Other Credit Program Receivables, Net	I	A	D	N	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Loans receivable, net		N	0	0	16,928	(16,928)
Total:			0	0	16,928	(16,928)

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
20	Loans and Interest Receivable, Net	I	A	D	N	0	0
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Loans receivable, net		N	0	0	9,499	(9,499)
Total:			0	0	9,499	(9,499)

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
21	Reserve Position in the International Monetary Fund	I	A	D	N	0	0
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Cash and other monetary assets		N	0	0	12,834	(12,834)
Total:			0	0	12,834	(12,834)

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
22	Taxes, Interest, and Other Receivables, Net	I	A	D	N	0	0
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and taxes receivable, net		N	0	0	42,509	(42,509)
Total:			0	0	42,509	(42,509)

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
23	Property, Plant, and Equipment, Net		A	D	N	2,897	2,800
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Property, plant and equipment, net		N	2,897	2,800	2,800	0
Total:			2,897	2,800	2,800	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
24	Other Assets		A	D	N	762	898
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Inventories and related property, net		N	756	891	891	0
Other assets		N	6	7	7	0
Total:			762	898	898	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
29	Federal Debt and Interest Payable		L	C	F	5,096,265	5,104,620
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Interest payable (RC 02)		F	40,523	42,352	42,352	0
Federal debt (RC 01)		F	5,055,742	5,062,268	5,062,268	0
Total:			(5,096,265)	(5,104,620)	(5,104,620)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
30	Liability for Restoration of Federal Debt Principal and Interest		L	C	F	146,066	0
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable (RC 22)		F	146,066	0	0	0
Total:			(146,066)	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
31	Other Debt and Interest Payable		L	C	F	12,421	13,733
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Interest payable (RC 02)		F	106	121	121	0
Federal debt (RC 01)		F	12,315	13,612	13,612	0
Total:			(12,421)	(13,733)	(13,733)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
32	Due to the General Fund		L	C	F	1,663,955	1,539,951
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Liability to the General Fund for custodial and other non-entity assets (RC 46)		G	1,663,955	1,539,951	1,539,951	0
Total:			(1,663,955)	(1,539,951)	(1,539,951)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
33	Other Intra-governmental Liabilities		L	C	F	484	565
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable (RC 22)		F	201	235	235	0
Transfers payable (RC 27)		F	62	114	114	0
Benefit program contributions payable (RC 21)		F	172	170	170	0
Advances from others and deferred credits (RC 23)		F	30	28	28	0
Other liabilities (without reciprocals) (RC 29)		Z	19	18	18	0
Total:			(484)	(565)	(565)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
36	Federal Debt and Interest Payable		L	C	N	13,148,200	12,809,423
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Federal debt securities held by the public and accrued interest		N	13,148,200	12,809,423	12,809,423	0
Total:			(13,148,200)	(12,809,423)	(12,809,423)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
37	Liability for Restoration of Federal Debt Principal and Interest		L	C	N	204,591	0
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	204,591	0	0	0
Total:			(204,591)	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
38	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	2015-SEPTEMBER	2014-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	2015-SEPTEMBER	2014-SEPTEMBER
39	Allocation of Special Drawing Rights		L	C	N	49,574	52,358
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	49,574	52,358	52,358	0
Total:			(49,574)	(52,358)	(52,358)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
40	Gold Certificates Issued to the Federal Reserve		L	C	N	11,037	11,037
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-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	2015-SEPTEMBER	2014-SEPTEMBER
41	Refunds Payables		L	C	N	3,039	4,723
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable		N	3,039	4,723	4,723	0
Total:			(3,039)	(4,723)	(4,723)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
42	D.C. Federal Pensions and Judicial Retirement Actuarial Liability		L	C	N	8,849	9,159
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other liabilities		N	8,849	9,159	9,159	0
Total:			(8,849)	(9,159)	(9,159)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
43	Other Liabilities		L	C	N	4,940	4,806
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accounts payable		N	908	1,630	1,630	0
Federal employee and veteran benefits payable		N	663	691	691	0
Loan guarantee liabilities		N	6	6	6	0
Other liabilities		N	3,363	2,479	2,479	0
Total:			(4,940)	(4,806)	(4,806)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
48	Funds from Dedicated Collections		E	C	B	200	200
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds From Dedicated Collections		B	200	200	200	0
Total:			(200)	(200)	(200)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
49	Other Funds		E	C	B	343,023	348,412
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds other than those from Dedicated Collections		B	343,023	348,412	348,412	0
Total:			(343,023)	(348,412)	(348,412)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
52	Funds from Dedicated Collections		E	C	B	48,646	46,464
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds From Dedicated Collections		B	48,646	46,464	46,464	0
Total:			(48,646)	(46,464)	(46,464)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
53	Other Funds		E	C	B	22,245	26,311
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Net Position - Funds other than those from Dedicated Collections		B	22,245	26,311	26,311	0
Total:			(22,245)	(26,311)	(26,311)	0

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Statement: STATEMENT OF NET COST
Entity: 2000 - Department of the Treasury

Fiscal Year: 2015
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

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I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
36	Total Gross Costs		GC	D	B	458,511	481,352
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Interest on debt held by the public		N	250,804	259,951	259,951	0
Imputed costs (RC 25)		F	669	796	796	0
Buy/sell costs (RC 24)		F	2,166	1,191	1,191	0
Benefit program costs (RC 26)		F	1,841	1,764	1,764	0
Federal securities interest expense (RC 03)		F	156,642	173,438	173,438	0
Borrowing and other interest expense (RC 05)		F	8,089	7,800	7,800	0
Borrowing losses (RC 06)		F	19	44	44	0
Non-Federal gross cost		N	37,811	35,891	35,891	0
Other expenses (without reciprocals) (RC 29) "Z"		Z	470	0	0	0
Other expenses (without reciprocals) (RC 29) "G"		G	0	477	477	0
Total:			458,511	481,352	481,352	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
37	Total Earned Revenues		ER	C	B	83,599	77,392
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Buy/sell revenue (RC 24)		F	1,519	2,240	2,240	0
Borrowings gains (RC 06)		F	417	32	32	0
Borrowing and other interest revenue (exchange) (RC 05)		F	41,885	39,670	39,670	0
Non-Federal Earned Revenue		N	39,778	35,450	35,450	0

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Statement: STATEMENT OF NET COST
Entity: 2000 - Department of the Treasury

Fiscal Year: 2015
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Period: SEPTEMBER
Decimal Point: ZERO

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 I = Inactive Line

Line	Agency Line Description	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
37	Total Earned Revenues	ER	C	B	83,599	77,392
Total:					(83,599)	(77,392)
					(77,392)	0

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Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 2000 - Department of the Treasury

Fiscal Year: 2015
Reported in: MILLIONS

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
2	Beginning Balance		BN	C	B	72,775	79,848
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	72,775	79,848	79,848	0
Total:			(72,775)	(79,848)	(79,848)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
4	Appropriations Used		F	C	B	430,756	460,593
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources (RC 29) "G"		G	430,756	460,593	460,593	0
Total:			(430,756)	(460,593)	(460,593)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
5	Non-Exchange Revenue		F	C	B	193	568
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Individual income tax and tax withholdings (for use by Treasury only)		N	30	30	30	0
Other taxes and receipts		N	163	535	535	0
Other budgetary financing sources (RC 29) "Z"		Z	0	3	3	0
Total:			(193)	(568)	(568)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
6	Donations and Forfeitures of Cash/Equivalent		F	C	N	4,315	508
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	4,315	508	508	0
Total:			(4,315)	(508)	(508)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
7	Transfers In/Out Without Reimbursement		F	C	F	(17)	304
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		F	0	448	448	0
Expenditure transfers-in of financing sources (RC 09)		F	1	0	0	0
Expenditure transfers-out of financing sources (RC 09)		F	18	144	144	0
Total:			17	(304)	(304)	0

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Statement: STATEMENT OF CHANGES IN NET POSITION
Entity: 2000 - Department of the Treasury

Fiscal Year: 2015
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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
8	Other		F	C	B	(3)	52
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources (RC 29) "G"		G	(3)	52	52	0
Total:			3	(52)	(52)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
10	Donations/Forfeiture of Property		F	C	N	78	140
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	78	140	140	0
Total:			(78)	(140)	(140)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
11	Accrued Interest and Discount on Debt		F	C	F	9,579	7,404
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other non-budgetary financing sources (RC 29) "G"		G	9,579	7,404	7,404	0
Total:			(9,579)	(7,404)	(7,404)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
12	Accrued Interest on Restoration of Federal Debt Principal		F	C	F	2,052	(801)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other non-budgetary financing sources (RC 29) "G"		G	2,052	0	0	0
Other budgetary financing sources (RC 29) "G"		G	0	(801)	(801)	0
Total:			(2,052)	801	801	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
13	Transfers In/Out Without Reimbursement		F	C	F	11	(44)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-in without reimbursement (RC 18)		F	2	5	5	0
Transfers-out without reimbursement (RC 18)		F	4	49	49	0
Nonexpenditure transfers-in of financing sources - capital transfers (RC 11)		F	13	0	0	0
Total:			(11)	44	44	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
14	Imputed Financing Sources		F	C	F	669	796
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Imputed financing source (RC 25)		F	669	796	796	0
Total:			(669)	(796)	(796)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
15	Transfers to the General Fund and Other		F	C	B	(74,605)	(72,633)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	660	319	319	0
Other non-budgetary financing sources (RC 29) "G"		G	(4)	(5)	(5)	0
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	(418)	(6,107)	(6,107)	0
Non-entity collections transferred to the General Fund (RC 44)		G	75,679	79,054	79,054	0
Total:			74,605	72,633	72,633	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
22	Beginning Balance		BN	C	B	348,612	361,295
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	348,612	361,295	361,295	0
Total:			(348,612)	(361,295)	(361,295)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
24	Appropriations Received		F	C	B	437,085	470,461
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	437,085	470,461	470,461	0
Total:			(437,085)	(470,461)	(470,461)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
25	Appropriations Transferred In/Out		F	C	B	99	144
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources (RC 08)		F	99	144	144	0
Total:			(99)	(144)	(144)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
26	Other Adjustments		F	C	B	(11,817)	(22,695)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	(11,817)	(22,695)	(22,695)	0
Total:			11,817	22,695	22,695	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
27	Appropriations Used		F	C	B	(430,756)	(460,593)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments) (RC 41)		G	0	(460,593)	(460,593)	0
Appropriations Used (RC 39)		G	(430,756)	0	0	0
Total:			430,756	460,593	460,593	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
2	Individual Income and FICA Taxes		F	C	N	2,799,081	2,605,049
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Individual income tax and tax withholdings (for use by Treasury only)		N	2,799,081	2,605,049	2,605,049	0
Total:			(2,799,081)	(2,605,049)	(2,605,049)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
3	Corporate Income Taxes		F	C	N	389,889	353,141
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Corporation income taxes (for use by Treasury only)		N	389,889	353,141	353,141	0
Total:			(389,889)	(353,141)	(353,141)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
4	Estate and Gift Taxes		F	C	N	20,042	20,155
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Estate and gift taxes		N	20,042	20,155	20,155	0
Total:			(20,042)	(20,155)	(20,155)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
5	Excise Taxes		F	C	N	99,459	93,405
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Excise taxes		N	99,459	93,405	93,405	0
Total:			(99,459)	(93,405)	(93,405)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
6	Railroad Retirement Taxes		F	C	N	6,432	5,954
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	6,432	5,954	5,954	0
Total:			(6,432)	(5,954)	(5,954)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
7	Unemployment Taxes		F	C	N	9,108	8,612
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Unemployment taxes		N	9,108	8,612	8,612	0
Total:			(9,108)	(8,612)	(8,612)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
8	Deposit of Earnings, Federal Reserve System		F	C	N	96,468	99,235
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	96,468	99,235	99,235	0
Total:			(96,468)	(99,235)	(99,235)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
9	Fines, Penalties, Interest and Other Revenue		F	C	B	7,085	4,512
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	7,065	5,893	5,893	0
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	0	1,398	1,398	0
Other non-budgetary financing sources (RC 29) "Z"		Z	20	17	17	0
Total:			(7,085)	(4,512)	(4,512)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
11	Less Refunds and Other Payments		F	C	N	(403,607)	(373,863)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Individual income tax and tax withholdings (for use by Treasury only)		N	(351,398)	(335,758)	(335,758)	0
Other taxes and receipts		N	(2)	(20)	(20)	0
Corporation income taxes (for use by Treasury only)		N	(50,053)	(35,314)	(35,314)	0
Excise taxes		N	(1,079)	(1,743)	(1,743)	0
Estate and gift taxes		N	(923)	(880)	(880)	0
Unemployment taxes		N	(152)	(148)	(148)	0
Total:			403,607	373,863	373,863	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
13	Non-Cash Accrual Adjustment		F	C	B	1,380	1,967
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	1,382	1,970	1,970	0
Excise taxes		N	(2)	(3)	(3)	0
Total:			(1,380)	(1,967)	(1,967)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
16	Amounts Provided to Fund Non-Federal Entities		CF	D	N	350	312
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Other taxes and receipts		N	(350)	(312)	(312)	0
Total:			350	312	312	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
17	Amounts Provided to Fund the Federal Government		CF	D	F	3,023,607	2,815,888
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure transfers-out of financing sources (RC 09)		F	638	0	0	0
Non-entity collections transferred to the General Fund (RC 44)		G	3,022,969	2,815,888	2,815,888	0
Total:			3,023,607	2,815,888	2,815,888	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2015-SEPTEMBER	2014-SEPTEMBER
18	Non-Cash Accrual Adjustment		CF	D	B	1,380	1,967
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2015-SEPTEMBER	2014-SEPTEMBER	Previously Reported	Line Item Changes
Accrual for non-entity amounts to be collected and transferred to the General Fund (RC 48)		G	1,380	1,967	1,967	0
Total:			1,380	1,967	1,967	0



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