



Audit Report



OIG-09-009

Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2008 and 2007

November 19, 2008

Office of
Inspector General

Department of the Treasury

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

November 19, 2008

**MEMORANDUM FOR KAREN HUNTER, DIRECTOR
FINANCIAL REPORTS DIVISION
FINANCIAL MANAGEMENT SERVICE**

**LYNDA DOWNING, ASSISTANT DIRECTOR
FINANCIAL MANAGEMENT AND ASSURANCE
GOVERNMENT ACCOUNTABILITY OFFICE**

**DANA JAMES, POLICY ANALYST
OFFICE OF MANAGEMENT AND BUDGET**

FROM: Michael Fitzgerald /s/
Director, Financial Audits

SUBJECT: Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2008 and 2007

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal years 2008 and 2007. Under a contract monitored by the Office of Inspector General, KPMG LLP, an independent certified public accounting firm, performed an audit of the Department's special-purpose financial statements as of September 30, 2008 and 2007 and for the years then ended. The contract required that the audit be performed in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*.

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

In its audit, KPMG LLP found:

- that the special-purpose financial statements were fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of the *Treasury Financial Manual Volume 1, Part 2 – Chapter 4700* (Chapter 4700).

- A significant deficiency related to controls over the preparation of the special-purpose financial statements that was not considered a material weakness, and
- No instances of reportable noncompliance with Chapter 4700.

In connection with the contract, we reviewed KPMG LLP's report and related documentation and inquired of its representatives. Our review, as differentiated from an audit in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on the special-purpose financial statements or conclusions about the effectiveness of internal control over financial reporting or compliance with Chapter 4700. KPMG LLP is responsible for the attached auditors' report dated November 19, 2008 and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with generally accepted government auditing standards.

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

Attachment

SECTION I

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

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KPMG LLP
2001 M Street, NW
Washington, DC 20036

Independent Auditors' Report on Special-Purpose Financial Statements

Inspector General
U.S. Department of the Treasury

We have audited the accompanying Closing Package Financial Statement Reports – Balance Sheets of the U.S. Department of the Treasury (Department) as of September 30, 2008 and 2007, the related Closing Package Financial Statement Reports – Statements of Net Cost and Statements of Changes in Net Position, and the accompanying Financial Report (FR) Notes Reports (except for FR Notes Report No.16 – Section F, and the information in the FR Notes Reports entitled “threshold”) for the years then ended, the accompanying Additional Note No. 27, the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2008 and 2007, and the related Trading Partner Summary Note Reports – Statements of Net Cost and Statements of Changes in Net Position for the years then ended (hereinafter collectively referred to as the special-purpose financial statements).

We did not audit the amounts and other information included in the special-purpose financial statements of the Internal Revenue Service (IRS), a component entity of the Department. The financial statements of the IRS were audited by another auditor whose report has been provided to us. Our opinion on the special-purpose financial statements, insofar as it relates to the fiscal year 2008 and 2007 amounts and other information included from the financial statements of the IRS, is based solely on the report of the other auditor. These special-purpose financial statements are the responsibility of the Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits, and the report of the other auditor.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 07-04, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 07-04 require that we plan and perform the audits to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements and assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall special-purpose financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The accompanying special-purpose financial statements have been prepared for the purpose of complying with the requirements of *Volume 1, Part 2 - Chapter 4700* of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM), as described in Additional Note No. 27, solely for the purpose of providing financial information to the U.S. Department of the Treasury 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 Department's consolidated financial statements.



In accordance with *TFM Volume 1, Part 2 - Chapter 4700*, the Department prepared FR Notes Report Nos. 1 through 26, except for FR Notes Report No. 21, which is not applicable to the Department. The Department included Additional Note No. 27, to disclose other data not contained in the special-purpose financial statements, but which is necessary to make the special-purpose financial statements more informative.

In our opinion, based on our audits and the report of the other auditor, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Department as of September 30, 2008 and 2007, and its net costs and changes in net position for the years then ended in conformity with U.S. generally accepted accounting principles and the presentation pursuant to the requirements of *TFM Volume 1, Part 2 - Chapter 4700*, as described in Additional Note No. 27.

The Department also prepared Other Data Report Nos. 1 to 17, except for Other Data Report Nos. 4 to 8, 11, and 14 which were not applicable to the Department. The information included in Other Data Report Nos. 2 Other Data Info. – Section A, 10, 16, and 17, is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements, but is supplementary information required by U.S. generally accepted accounting principles and the *TFM Volume 1, Part 2 - Chapter 4700*. We, and the other auditor, have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of this information, except for the information in sections entitled “Threshold” discussed in the second paragraph below. However, we and the other auditor, did not audit this supplementary information, and accordingly, we express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the special-purpose financial statements taken as a whole. The information included in FR Notes Report No. 16 - Section F, Other Data Report Nos. 1, 2 Other Text Data – Sections A and B, 3, 9, 12, 13, and 15 is presented for the purpose of additional analysis and is not a required part of the special-purpose financial statements. This information has not been subjected to auditing procedures and, accordingly, we, and the other auditor, express no opinion on it.

The information entitled “Threshold” in FR Notes Report Nos. 2, 3, 6, 7, 8, 9, 10A, 15, and 19, the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; the information in the Closing Package Line Reclassification Summary Reports – Statement of Net Cost and Statement of Changes in Net Position, and the Closing Package Line Reclassification Summary Report - Custodial Activity, is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. This information has not been subjected to the auditing procedures applied in the audits of the special-purpose financial statements and, accordingly, we express no opinion on it.

The *TFM Volume 1, Part 2 - Chapter 4700* requires agencies to use the Governmentwide Financial Reporting System to input certain data as described in Additional Note No. 27. Except as discussed in this report, we express no opinion on information maintained in that system.

In accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, we have also issued a combined Independent Auditors’ report dated November 17, 2008, which presents our opinion on the Department’s consolidated financial statements; our, and the other auditor’s consideration of the Department’s internal controls over financial reporting, and the results of our, and the other auditor’s 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 is an integral part of the audits of the consolidated balance sheets of the Department as of September 30, 2008 and 2007,



and the related consolidated statements of net cost, and changes in net position, the combined statements of budgetary resources, and statements of custodial activity (hereinafter collectively referred to as consolidated financial statements) for the years then ended, performed in accordance with *Government Auditing Standards* and OMB Bulletin No. 07-04, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements. Our audit, and the audits of the other auditor, of the consolidated financial statements of the Department as of and for the year ended September 30, 2008, disclosed the following material weakness, significant deficiencies, and compliance and other matters.

Material Weakness

- Financial Systems and Reporting at the IRS (Repeat Condition)

Other Significant Deficiencies

- Financial Management Practices at the Departmental Level (Repeat Condition)
Controls Over Foreign Currency Transactions

Compliance and Other Matters

- Noncompliance with Internal Revenue Code Section 6325
- Substantial Noncompliance with the Federal Financial Management Improvement Act of 1996

Other Matter

- Potential *Anti-deficiency Act* Violation at the Financial Crimes Enforcement Network

Management is responsible for establishing and maintaining effective internal control. In planning and performing our audit of the fiscal year 2008 special-purpose financial statements, we also considered the Department's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

Our consideration of internal control over the financial reporting process for the special-purpose financial statements was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control over financial reporting for the special-purpose financial statements that might be significant deficiencies or material weaknesses. The other auditor's consideration of internal control over financial reporting was for the purpose of providing an opinion on the effectiveness of the IRS' internal controls. Our report, insofar as it relates to the results of the other auditor, is based solely on the report of the other auditor.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Department's ability to initiate, authorize, record, process, or report financial data reliably in accordance with U.S. generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Department's special-purpose financial statements that is more



than inconsequential will not be prevented or detected by the Department's internal control. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the special-purpose financial statements will not be prevented or detected by the Department's internal control.

In our fiscal year 2008 audit, we did not identify any deficiencies in internal control over financial reporting for the special-purpose financial statements that we consider to be material weaknesses as defined above. However, we noted one matter, described below involving internal control over financial reporting for the special-purpose financial statement, and its operation that we consider to be a significant deficiency. We believe that the significant deficiency is not a material weakness. The objective of our audit was not to provide assurance on the Department's internal control over financial reporting for the special-purpose financial statements. Consequently, we do not provide an opinion.

Condition:

The Department did not establish sufficient controls to ensure that the amounts were properly presented in the special-purpose financial statements. Several instances of clerical errors were identified. In one such error, a liability for \$7.6 billion was reported in the FR Notes Report as an asset for \$7.6 billion.

Recommendation:

We recommend that the Department improve controls to ensure that the special-purpose financial statement and accompanying notes are accurately prepared in accordance with the instructions contained in *TFM Volume 1, Part 2 - Chapter 4700*. Internal control improvements should include appropriate supervisory review, by responsible officials of the closing package prior to lock down.

Management Response:

Management has agreed with our findings and recommendation to improve internal controls over the preparation and review of the closing package prior to submission.

Management is responsible for complying with laws, regulations (including *TFM Volume 1, Part 2 - Chapter 4700*), contracts and grant agreements applicable to the Department. As part of obtaining reasonable assurance about whether the Department's fiscal year 2008 special-purpose financial statements are free of material misstatement, we, and the other auditor, performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions or on compliance with *TFM Volume 1, Part 2 - Chapter 4700* requirements was not an objective of our fiscal year 2008 audit of the special-purpose financial statements and, accordingly, we do not express such an opinion.

The results of our tests of compliance with *TFM Volume 1, Part 2 - Chapter 4700* disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or OMB Bulletin No. 07-04.



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

KPMG LLP

November 19, 2008

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SECTION II

**DEPARTMENT OF THE TREASURY'S
SPECIAL-PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEARS 2008 AND 2007**

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

11-19-2008 08:03:35

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Assets:				
Non-Federal				
Cash and Other Monetary Assets		403,010	107,757	107,757
Accounts and Taxes Receivable		30,950	27,658	27,658
Loans Receivable		3,557	175	175
Inventory and Related Property		698	638	638
Property, Plant and Equipment		2,077	2,086	2,086
Securities and Investments		17,608	10,074	10,074
Other Assets		7,260	5,540	5,540
Total Non-Federal Assets		465,160	153,928	153,928
Federal				
Fund Balance with Treasury		275,368	74,767	74,767
Federal Investments		0	0	0
Accounts Receivable		396	466	466
Interest Receivable		1,033	1,516	1,516
Loans Receivable		274,305	245,474	245,474
Transfers Receivable		0	0	0
Benefit Program Contributions Receivable		0	0	0
Advances to Others and Prepayments		13	32	32
Other Assets (without reciprocals)		10,100,763	9,052,624	9,052,624
Total Federal Assets		10,651,878	9,374,879	9,374,879
Total Assets		11,117,038	9,528,807	9,528,807
Liabilities				
Non-Federal				
Accounts Payable		(3,694)	(2,446)	(2,446)

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

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GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Federal Debt Securities Held by the Public		(5,812,694)	(5,054,250)	(5,054,250)
Federal Employee and Veteran Benefits Payable		(630)	(611)	(611)
Environmental and Disposal Liabilities		0	0	0
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Insurance Programs		(17)	(18)	(18)
Other Liabilities		(46,257)	(32,129)	(32,129)
Total Non-Federal Liabilities		(5,863,292)	(5,089,454)	(5,089,454)
Federal				
Accounts Payable		(111)	(92)	(92)
Federal Debt		(4,226,059)	(3,940,220)	(3,940,220)
Interest Payable		(50,519)	(48,760)	(48,760)
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(199)	(183)	(183)
Advances from Others and Deferred Credits		(40)	(35)	(35)
Other Liabilities (without reciprocals)		(667,107)	(328,964)	(328,964)
Total Federal Liabilities		(4,944,035)	(4,318,254)	(4,318,254)
Total Liabilities		(10,807,327)	(9,407,708)	(9,407,708)
Net Position				
Net Position-Non-Earmarked Funds		(271,925)	(85,514)	(85,514)

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

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GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2008

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	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Net Position-Earmarked Funds		(37,786)	(35,585)	(35,585)
Total Net Position		(309,711)	(121,099)	(121,099)
Total Liabilities and Net Position		(11,117,038)	(9,528,807)	(9,528,807)

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

11-19-2008 08:03:35

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal Gross Cost		32,995	20,337	20,337
Interest on Debt Held by the Public		241,578	238,896	238,896
Total Non-Federal Gross Cost		274,573	259,233	259,233
Federal Gross Cost				
Benefit Program Costs		1,851	1,766	1,766
Imputed Costs		730	740	740
Buy/Sell Costs		1,743	1,550	1,550
Federal Securities Interest Expense		212,423	193,909	193,909
Borrowing and Other Interest Expense		5,044	4,633	4,633
Borrowing Losses		0	10	10
Other Expenses (without reciprocals)		0	0	0
Total Federal Gross Cost		221,791	202,608	202,608
Department Total Gross Cost		496,364	461,841	461,841
Earned Revenue				
Non-Federal Earned Revenue		(12,398)	(6,334)	(6,334)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(332)	(582)	(582)
Federal Securities Interest Revenue (exchange)		0	0	0
Borrowing and Other Interest Revenue (Exchange)		(14,239)	(13,586)	(13,586)
Borrowings Gains		(44)	(18)	(18)

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

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GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Other Revenue (without reciprocals)		0	0	0
Total Federal Earned Revenue		(14,615)	(14,186)	(14,186)
Department Total Earned Revenue		(27,013)	(20,520)	(20,520)
Net Cost		469,351	441,321	441,321

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

11-19-2008 08:03:35

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2008

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Beginning Net Position		(121,099)	(114,914)	(114,914)
Non-Federal Prior Period		0	0	0
Adjustments (Not Restated)				
Federal Prior Period Adjustments (Not Restated)		0	0	0
Adjusted Beginning Net Position Balance		(121,099)	(114,914)	(114,914)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		(1,924,978)	(1,940,409)	(1,940,409)
Corporation Income Taxes		(299,723)	(367,170)	(367,170)
Unemployment Taxes		(7,212)	(7,289)	(7,289)
Excise Taxes		(64,644)	(64,910)	(64,910)
Estate and Gift Taxes		(28,802)	(26,009)	(26,009)
Custom Duties		0	0	0
Other Taxes and Receipts		(40,824)	(40,194)	(40,194)
Miscellaneous Earned Revenue		0	0	0
Total Non-Federal Nonexchange Revenue		(2,366,183)	(2,445,981)	(2,445,981)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue		0	0	0
Borrowing and other interest revenue		0	(1)	(1)
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0
Total Federal Nonexchange Revenue		0	(1)	(1)

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

11-19-2008 08:03:35

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2008

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(681,362)	(451,077)	(451,077)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		0	0	0
Appropriation of unavailable special or trust fund receipts transfers-out	I	0	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(24)	(27)	(27)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		10	8	0
Nonexpenditure transfers-out of unexpended appropriations and financing sources	I	0	0	8
Expenditure transfers-in of financing sources		(13)	(11)	(11)
Expenditure Transfers-out of financing sources		13	11	0
Expenditure transfers-out of financing sources	I	0	0	11
Other Financing Sources	I	0	0	2,450,288
Other budgetary financing sources		2,382,312	2,450,288	0
Total Budgetary Financing Sources		1,700,936	1,999,192	1,999,192

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

11-19-2008 08:03:35

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2008 **Period:** SEPTEMBER

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

Amounts presented as debits and credits()

I = Inactive Line

Closing Line item	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported
Other Financing Sources:				
Transfers-in Without Reimbursement		0	0	0
Transfers-out Without Reimbursement		21	24	24
Imputed Financing Source		(729)	(740)	(740)
Other non-budgetary financing sources		7,992	0	0
Total Other Financing Sources		7,284	(716)	(716)
Net Cost		469,351	441,321	441,321
Ending Net Position Balance		(309,711)	(121,099)	(121,099)

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

Note: 01	Federal Reserve Earnings, Subsequent Events, and Other Pertinent Information	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 1A, Note 21, Note 26	
Status: Complete	I = Inactive Line		

Tab: Other Notes Info.							
Section: A		Section Name: Federal Reserve Earnings			Line Attributes: Dollars		Decimal: Zero
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Credit	476,627	774,531	774,531	0
2		FRB earnings on Treasury securities that exceed the statutory amount.	Credit	33,598	32,043	32,043	0

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

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

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 1A, Note 21, Note 26

Status: Complete

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe any significant events that occurred after the date of the balance sheet but prior to the agency's audited financial statements being issued.	The Department's disclosure exceeds the text capacity for GFRS to accept the information in this block. Please refer to Department Note 26
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	N/A
3	Describe any change in accounting if a collecting entity adopts accounting standards that embody a fuller application of accrual accounting concepts that differs from that prescribed by the standard-SFFAS no. 7, par.64.	N/A
4	List all of the agency's components whose balances and activities are not combined into the agency's financial statements and therefore, are not represented in the GFRS data.	The Treasury Department's financial statements reflect the reporting of its own entity activities, which include appropriations it receives to conduct its operations and revenue generated from those operations. They also reflect the reporting of certain non-entity (custodial) functions it performs on behalf of the U.S. Government and others. Non-entity activities include the collection of 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 others. The Treasury Department's reporting entity does not include the General Fund of the U.S. Government, which maintains receipt, disbursement, and appropriation accounts for all federal agencies.
5	List all of the agency's components whose balances and activities are combined into the agency's financial statements, and, therefore, are represented in the GFRS data.	The Treasury Department includes the Departmental Offices (DO) and nine operating bureaus. For financial reporting purposes, DO is comprised of: International Assistance Programs (IAP), Office of Inspector General (OIG), Treasury Forfeiture Fund (TFF), Exchange Stabilization Fund (ESF), Community Development Financial Institutions Fund (CDFI), Office of D.C. Pensions (DCP), Treasury Inspector General for Tax Administration (TIGTA), Federal Financing Bank (FFB), and the DO policy offices. In addition, the Air Transportation Stabilization Board (ATSB) was also part of the DO reporting entity for the year ended September 30, 2007. The ATSB was set up to administer the temporary emergency program to assist air carriers that were in need of funds as a result of the terrorist attacks on the United States that occurred on September 11, 2001. The ATSB program was terminated at September 30, 2007. To close out its remaining budgetary resources during FY 2008, ATSB returned \$3.5M of unexpended appropriations to the General Fund of the United States. In fiscal year 2008 the management of the Treasury Franchise Fund (BPF) was transferred from the Departmental Offices (DO) to the Bureau of Public Debt (BPD). The Treasury Department's nine operating bureaus are: Office of the Comptroller of the Currency (OCC); Bureau of Engraving and Printing (BEP); Financial Crimes Enforcement Network (FinCEN); Financial Management Service (FMS); Internal Revenue Service (IRS); U.S. Mint (Mint); Bureau of the Public Debt (BPD); Office of Thrift Supervision (OTS); and the Alcohol and Tobacco Tax and Trade Bureau (TTB).
6	Provide any other relevant information pertaining to this note.	

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Note: 02	Cash and Other Monetary Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 5,6, and 8.	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Cash and Other Monetary Assets		D	A	403,010	107,757		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash	364,273	69,701	69,701	0
2	Other cash - not restricted	406	732	732	0
3	Other cash - restricted	339	362	362	0
4	International monetary assets	14,167	13,764	13,764	0
5	Gold	11,041	11,041	11,041	0
6	Domestic monetary assets	21	21	21	0
7	Foreign currency	12,763	12,136	12,136	0
	Total	403,010	107,757	107,757	0

Threshold

Line Description	Question	Answer
Line Item Notes - Other cash - not restricted (2008 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance is related to operating cash held by FMS. Daily fluctuation is not unusual.

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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 5,6, and 8.

Status: Complete

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	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit - available balance	Debit	53,012	53,212	53,212	0
2		Reserve Position in the IMF	Debit	4,750	4,464	4,464	0
3		SDR Holdings-Exchange Stabilization Fund	Debit	9,464	9,363	9,363	0
4		SDR Certificates outstanding with the FRB	Debit	2,200	2,200	2,200	0
5		Interest bearing liability to the IMF for SDR Allocations	Credit	7,630	-7,627	-7,627	0
6		Gold certificates	Credit	-11,308	-11,037	-11,037	0

Section: B **Section Name:** Gold

Line Attributes: Units

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of fine troy ounces of gold	N/A	261,498,900.0000	261,498,900.0000	261,498,900.0000	.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	884.5000	743.0000	743.0000	.0000

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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 5,6, and 8.

Status: Complete

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 reported by the FMS as Other listed in Note 5 of the Department's PAR. It is mainly cash expected to be included in Operating Cash in the near future. 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).	It is mainly non-entity tax related deposits in U.S. Territories held by the Internal Revenue Service that cannot be used in its operations. It also includes seized cash reported by the Treasury Forfeiture 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 - held for taxpayers. Treasury Forfeiture Fund - individuals or entities who own the seized cash.
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 you have restricted cash, is the restricted cash invested? If yes, is it invested in the Bureau of the Public Debt security, agency security, and/or non-Federal security?	Invested cash is displayed on the balance sheet as investments rather than cash. Accordingly, it is not displayed on the balance sheet as cash. Investments in BPD securities are eliminated from the Department's balance sheet.
6	Describe the nature of the amount in the line item "Foreign currency."	Foreign cash is held by the Exchange Stabilization Fund. All operations of the ESF require the explicit authority of the Secretary of the Treasury. FMS Operating Cash also holds foreign currency in a custodial capacity for the use of the entire U.S. Government. See PAR Note 5.
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	
9	Provide any other relevant information pertaining to this note.	

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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Accounts and Taxes Receivable	D	A	30,950	27,658	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross	395	168	168	0
2	Related interest receivable - accounts receivable	1,556	1,490	1,490	0
3	Penalties, fines, and administrative fees receivable	8	5	5	0
4	Less: allowance for loss on accounts receivable	-2	-2	-2	0
5	Less: allowance for loss on interest receivable	-10	-2	-2	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.	-8	-4	-4	0
7	Taxes receivable, gross	112,057	98,010	98,010	0
8	Less: allowance for loss on taxes receivable	-83,046	-72,007	-72,007	0
	Total	30,950	27,658	27,658	0

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2008 - 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)	Receivables are mainly related to the Exchange Stabilization Fund. The variance is not significant to the ESF or the Department of the Treasury.
Line Item Notes - Taxes receivable, gross (2008 - 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)	IRS uses a model that recalculates taxes receivable at the end of each fiscal year

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Note: 03	Accounts and Taxes Receivable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete	I = Inactive Line		

Tab: Other Notes Info.

Section: A	Section Name: Taxes (To be completed by the Depts. of Treasury, Labor and Homeland Security)	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero			
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest on uncollectible accounts (SFFAS No. 1, par. 55)	Debit	10	2	2	0

Tab: Text Data

Line	Question	Answer
1	Describe the method(s) used to calculate the allowances on accounts receivable.	Allowances are calculated differently by each Treasury bureau depending on the nature of the balances. Aging and analysis of historical information is used for estimates.
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.	No know material differences
4	Provide any other relevant information pertaining to this note.	None

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Note: 04A Direct Loans Receivable
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2008 **Period:** SEPTEMBER
Agency Notes: Note 3

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER			
Loans Receivable		D	A	3,557	175			
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero	
Line	Status	Line Description	CY: Face Value of Loans Outstanding	CY: Long-Term Cost of Loans	CY Net Loans	PY: Face Value of Loans Outstanding	PY: Long-Term Cost of Loans	PY Net Loans
13		Loans to Non-Feds - Including Foreign	190	18	172	194	19	175
14		Mortgage Backed Securities Purchase Program	3,311	-74	3,385			
15								
16								
17								
18		All other loans receivable						
Total			3,501	-56	3,557	194	19	175

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Note: 04A	Direct Loans Receivable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A		Section Name: Subsidy Expense				Line Attributes: Dollars		Decimal: Zero
						Rounding Method: Millions		
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes	
13		Loans to Non-Feds - Including Foreign	Debit	20	22	22	0	
14		Mortgage backed Securities Purchase Program	Debit	-74				
15			Debit					
16			Debit					
17			Debit					
18		All other loans receivable	Debit					
19		Total	N/A	-54	22	22	0	

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	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes			
1		Balances for property held Pre-1992	Debit							
2		Balances for property held Post-1991	Debit							

Tab: Text Data		
Line	Question	Answer
1	Provide a broad description of foreclosed property.	None
2	Provide any other relevant information pertaining to this note.	The Department is reporting mortgage backed securites, acquired from Fannie Mae and Freddie Mac as direct loans.

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Note: 04B	Loan Guarantees	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note	
Status: Complete	I = Inactive Line		

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER
Loan Guarantee Liabilities		C	L	0	0
		Variance:		0	0
		Rounding Method: Millions		Decimal: Zero	
Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Air Transportation Stabilization Board				
13					
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	Total				

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Note: 04B	Loan Guarantees	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note	
Status: Complete		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	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	
9		Air Transportation Stabilization Board	N/A							
13			N/A							
14			N/A							
15			N/A							
16			N/A							
17			N/A							
18		All other loans guarantee liabilities	N/A							
19		Total:	N/A							

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

Line	Question	Answer
1	Provide any other relevant information pertaining to this note.	

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Note: 05	Inventories and Related Property	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 11, Forfeiture Standalone Report	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Inventories and Related Property		D	A	698	638		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Gross Inventory - balance beginning of year	644	395	395	0
2	Prior-period adjustment (not restated)				
3	Capitalized acquisitions from the public	815	1,129	1,129	0
4	Capitalized acquisitions from Government agencies				
5	Inventory sold or used	-755	-875	-875	0
6	Total allowance for inventories and related property	-6	-11	-11	0
	Total	698	638	638	0

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Note: 05 Inventories and Related Property

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11, Forfeiture Standalone Report

Status: Complete

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - 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 material and supplies held for repair	Debit				
4		Inventory - excess, obsolete, and unserviceable	Debit				
5		Operating materials and supplies held for use	Debit	16	15	15	0
6		Operating materials and supplies held in reserve for future use	Debit	24	23	23	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	100	85	85	0
11		Other related property	Debit	576	526	526	0
12		Total allowance for inventories and related property	Credit	18	11	11	0
13		Total inventories and related property, net	N/A	698	638	638	0

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Note: 05 Inventories and Related Property

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11, Forfeiture Standalone Report

Status: Complete

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	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit				
2		Department of Defense	Debit				
3	I	Department of Interior	Debit				
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				
6		All other departments	Debit				
7		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	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	661	694	694	0
2		Forfeited property	Debit	86	85	85	0
3		Goods held under price support and stabilization programs	Debit				

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Note: 05 Inventories and Related Property

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11, Forfeiture Standalone Report

Status: Complete

I = Inactive Line

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

Line Attributes: Units

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	26,506.0000	26,515.0000	26,515.0000	.0000
2		Forfeited property	N/A	11,171.0000	14,798.0000	14,798.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	The Department had nominal balances in allowances at FYE 2007 and 2008. Inventory is reported by the Bureau of Engraving and Printing, the U.S Mint, the Treasury Forfeiture Fund and a small amount by the Internal Revenue Service U.S. Mint - All inventory that is not for sale has an allowance of 100% of the original value.
2	Significant accounting principles and methods of applying those principles.	Inventoray and related property includes inventory, operating materials and supplies and forfeited property held by Treasury. The Treasury Department's operating materials and supplies are maintained for the production of bureau products. The Treasury Department maintains inventory accounts or balances (e.g., metals, paper, etc.) for use in manufacturing currency and coins. The cost of these items is included in inventory costs, and is recorded as cost of goods sold upon delivery to customers. Inventory for check processing activities is also maintained.
3	Provide any other relevant information pertaining to this note.	None.

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 12

Status: Complete

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Property, Plant and Equipment		D	A	2,077	2,086		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description	CY PP&E	CY Accum. Depr.	CY Net PP& E	PY PP&E	PY Accum. Depr.	PY Net PP&E
1	PP&E - balance beginning of year	5,781	3,695	2,086	5,478	3,296	2,182
2	Prior-period adjustments (not restated)	1		1			
3	Capitalized acquisitions from the public	433		433	413		413
4	Capitalized acquisitions from Government agencies	50		50	17		17
5	Deletions from the Balance Sheet	-207	-167	-40	-113	-97	-16
6	Revaluations				-12		-12
7	Stewardship reclassifications						
8	Depreciation/amortization		453	-453		498	-498
	Total	6,058	3,981	2,077	5,783	3,697	2,086

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 12

Status: Complete

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Gross cost for PP&E for each category

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	669	658	658	0
2		Furniture, fixtures, and equipment	Debit	3,377	3,271	3,271	0
3		Construction in progress	Debit	35	27	27	0
4		Land and Land Rights	Debit	12	12	12	0
5		Internal use software	Debit	1,356	1,264	1,264	0
6		Assets under capital lease	Debit	29	25	25	0
7		Leasehold improvements	Debit	580	526	526	0
8		Other property, plant and equipment	Debit	0			
9		Total property, plant and equipment	N/A	6,058	5,783	5,783	0

Threshold

Line Description	Question	Answer
Other Notes Info - Construction in progress (2008 - 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 is not significant to the Department and is not covered in the flux analysis for our statements.
Other Notes Info - Assets under capital lease (2008 - 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 Department has an insignificant amount of capital leases. Most relate to the Internal Revenue Service and a fluctuation of this amount is not significant.

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Note: 06 Property, Plant, and Equipment**Fiscal Year:** 2008**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** Note 12**Status:** Complete**I = Inactive Line****Section:** B **Section Name:** Accumulated Depreciation/Amortization**Line Attributes:** Dollars**Rounding Method:** Millions**Decimal:** Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	297	276	276	0
2		Furniture, fixtures, and equipment	Credit	2,608	2,503	2,503	0
3		Internal use software	Credit	664	564	564	0
4		Assets under capital lease	Credit	20	12	12	0
5		Leasehold improvements	Credit	392	342	342	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-3,981	-3,697	-3,697	0

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	47	14	14	0
2		Department of Defense	Debit	1	3	3	0
3		Department of the Interior	Debit				
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				
6		All other departments	Debit	2			
7		Total capitalized assets from	N/A	50	17	17	0

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Note: 06	Property, Plant, and Equipment	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 12	
Status: Complete		I = Inactive Line	

Section: C		Section Name: Intragovernmental Capitalized acquisition amounts				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
		Federal agencies					

Section: D		Section Name: Gain/Loss on Sale/Disposition				Line Attributes: Dollars	
						Rounding Method: Millions	
						Decimal: Zero	
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	-2	-2	-2	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. 16, par 9).	One - The Department of the Treasury Complex (Main Treasury and Annex).
2	Disclose any transfer of land where the book value is not known by the receiving entity, if material (SFFAS No. 6, par.72).	None
3	Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds.	None

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Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 7	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Securities and Investments	D	A	17,608	10,074	
		Variance:	0	0	Rounding Method: Millions Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Reported	Line Item Changes
1	Fixed/Debt Securities (FASB 115 par 6 and 19): Non-U.S. Government Securities	17,575	10,040		10,040
2	Fixed/Debt Securities (FASB 115 par 6 and 19): Commercial Securities				
3	Fixed/Debt Securities (FASB 115 par 6 and 19): Mortgage/asset backed Securities				
4	Fixed/Debt Securities (FASB 115 par 6 and 19): Corporate and other bonds				
5	Fixed/Debt Securities (FASB 115 par 6 and 19): Other fixed/debt securities	7	7		7
6	Equity Securities (FASB 115 par 6 and 19): Common Stocks	23	25		25
7	Equity Securities (FASB 115 par 6 and 19): Unit Trusts				
8	Equity Securities (FASB 115 par 6 and 19): Other Equity Securities	3	2		2
9	Other				
	Total	17,608	10,074		10,074

Threshold		
Line Description	Question	Answer

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Note: 07	Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 7	
Status: Complete	I = Inactive Line		

Threshold		
Line Description	Question	Answer
Line Item Notes - Equity Securities (FASB 115 par 6 and 19): Other Equity Securities (2008 - 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)	Not significant to the Department of the Treasury

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Note: 07 Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 7

Status: Complete

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 (Cost) D	PY Unamortized Premium/Discount D	PY Net Investment
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A	17,543	32	17,575	9,979	61	10,040
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: Other fixed/debt securities	N/A	7		7	8	-1	7
6		Equity Securities: Common stocks	N/A	29	-5	24	29	-4	25
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: Other equity securities	N/A						
9		Other	N/A	3	-1	2	3	-1	2
10		Total Held-to-Maturity Securities	N/A	17,582	26	17,608	10,019	55	10,074

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Entity: 2000	Department of the Treasury	Agency Notes: Note 7	
Status: Complete	I = Inactive Line		

Section: B		Section Name: Investment Category - Available-for-Sale Securities		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	CY Basis (Cost) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Cost) 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: Other fixed/debt securities	N/A								
6		Equity Securities: Common stocks	N/A								
7		Equity Securities: Common stocks	N/A								
8		Equity Securities: Other equity securities	N/A								
9		Other	N/A								
10		Total Available-for-Sale Securities	N/A								

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Note: 07 Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 7

Status: Complete

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 (Cost) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Cost) 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: Other fixed/debt securities	N/A						
6		Equity Securities: Common stocks	N/A						
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: Other equity securities	N/A						
9		Other	N/A						
10		Total Trading Securities	N/A						

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Note: 07 Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 7

Status: Complete

I = Inactive Line

Section: D **Section Name:** Other Information (FASB 115, pars. 21a, 21c, 21d, 21e, and 22) **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Change
1		Proceeds from sales of available-for-sale securities	Debit				
2		Gross realized gains (included in earnings) from sales of available-for-sale securities	Debit				
3		Gross realized losses (included in earnings) from sales of available-for-sale securities	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				
7		Net unrealized holding loss on available-for-sale securities included in accumulated other comprehensive	Credit				

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Note: 07 Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 7

Status: Complete

I = Inactive Line

Section: D **Section Name:** Other Information (FASB 115, pars. 21a, 21c, 21d, 21e, and 22) **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Change
		income					
8		Amount of gains/losses reclassified out of accumulated other comprehensive income into earnings for the period	Debit				
9		Portion of trading gains/losses that relates to trading securities still held at the reporting date	Debit				
10		Net carrying amount of sold/transferred held-to-maturity securities	Debit				
11		Net gain/loss in accum. other comp. income for any derivative that hedged the forecasted acquisition of HTM security	Debit				

Tab: Text Data

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5 and 8.	Insigniicant holdings - Community Development Financial Institutions Fund
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5 and 8 in Sections A through C.	See 1
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 115 par 21b).	See 1
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB 115 par 22).	
5	Provide any other relevant information pertaining to this note.	None

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Note: 08	Other Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 3, Note 9	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Other Assets	D	A	7,260	5,540	
		Variance:	0	0	
			Rounding Method: Millions		Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	1,703	10	10	0
2	Other Assets	5,557	5,530	5,530	0
	Total	7,260	5,540	5,540	0

Threshold

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2008 - 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)	Advance for additional purchase of GSE MBS.

Tab: Text Data

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	\$1.7B advance for purchase of additional GSE MBS.
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.	\$5.5B relates to Treasury participation in Multilateral Development Banks (MDB). See PAR Note 9
3	Provide any other relevant information pertaining to this note.	None

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Note: 09	Accounts Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: No specific Accounts Payable Note - See Note 17	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Accounts Payable		C	L	3,694	2,446		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description			2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable			3,694	2,446	2,446	0
	Total			3,694	2,446	2,446	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2008 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance is not significant to the Department of the Treasury and was not analyzed as part of our fluctuation analysis

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Note: 10A Federal Debt Securities Held by the Public	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000 Department of the Treasury	Agency Notes: Note 14	
Status: Complete	I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Federal Debt Securities Held by the Public	C	L	5,812,694	5,054,250		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable Securities - Treasury bills	1,484,332	954,607	954,607	0
2	Marketable Securities - Treasury notes	2,623,364	2,456,100	2,456,100	0
3	Marketable Securities - Treasury bonds	578,504	560,922	560,922	0
4	Marketable Securities - Treasury inflation protected securities	523,951	456,776	456,776	0
5	Non-marketable securities	598,540	620,900	620,900	0
6	Unamortized premium on Treasury securities	4,344	4,146	4,146	0
7	Unamortized discount on Treasury securities	-40,468	-43,587	-43,587	0
8	Accrued interest payable on debt issued by Treasury	40,127	44,386	44,386	0
9	Securities at par				
10	Unamortized premium on securities				
11	Unamortized discount on securities				
12	I Accrued interest payable on agency securities				
	Total	5,812,694	5,054,250	5,054,250	0

Line Description	Question	Answer
Line Item Notes - Marketable Securities - Treasury bills (2008 - 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)	Increasing deficit and debt issued for economic stabilization programs
Line Item Notes - Accrued interest payable on debt issued by Treasury (2008 - 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)	Amount of accrued interest payable varies daily. \$40B and 44B match the Schedule of Federal Debt.

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 14

Status: Complete

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	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	9,959,850	8,921,343	8,921,343	0
2		Statutory debt limit	Credit	10,615,000	9,815,000	9,815,000	0

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

Line Attributes: Percent

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Marketable securities - Treasury bills	N/A	1.6000	4.6000		4.6000
2		Marketable securities - Treasury notes	N/A	4.1000	4.4000		4.4000
3		Marketable securities - Treasury bonds	N/A	7.1000	7.4000		7.4000
4		Marketable securities - Treasury inflation protected securities	N/A	2.0000	2.3000		2.3000
5		Non-marketable securities	N/A	4.1000	4.9000		4.9000

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Note: 10B	Treasury securities held by the Government trust, revolving, and special funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None - Eliminated in Treasury's fin'l statements	
Status: Complete	I = Inactive Line		

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value D	PY Unamortized discount C
19		Department of Treasury, Exchange Stabilization Fund	N/A	16,846			16,846	16,436	
23			N/A						
24			N/A						
25			N/A						
26		All other programs and funds	N/A	6,130	8	102	6,224	5,880	19
27		Total	N/A	22,976	-8	102	23,070	22,316	-19

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
19		Department of Treasury, Exchange Stabilization Fund	N/A		16,436
23			N/A		
24			N/A		
25			N/A		
26		All other programs and funds	N/A	76	5,937
27		Total	N/A	76	22,373

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Federal Employee and Veteran Benefits Payable	C	L	630	611		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Pension and accrued benefits				
2	Post-retirement health and accrued benefits				
3	Veteran's compensation and burial benefits				
4	Life Insurance and accrued benefits				
5	FECA Benefits	594	573	573	0
6	Liability for other retirement and postemployment benefits	36	38	38	0
	Total	630	611	611	0

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 17

Status: Complete

I = Inactive Line

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension and accrued benefits liability- beginning of period	Credit				
2		Prior-period adjustments(not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Assumption Change Liability	Credit				
5		Normal Costs (SFFAS No. 5, par. 72)	Credit				
6		Interest on pension liability during the period	Credit				
7		Prior (and past) service cost (from the initiation of a new plan)	Credit				
8		Actuarial (gains)/losses	Credit				
9		Total pension expense (SFFAS No. 5, par.72)	N/A				
10		Less Benefits Paid	Debit				
11		Pension and Accrued Benefits Liability-end of period	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 17

Status: Complete

I = Inactive Line

Section: B **Section Name:** Pension Liability Long-Term Significant Assumptions
Used in 2008 and 2007 Valuation (SFFAS No. 5,
par.67) **No Data Flag:** YES **Line Attributes:** Percent

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Rate of inflation	N/A				
3		Projected salary increases	N/A				

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Postretirement health and accrued benefits liability-beginning of period (SFFAS No. 5, par.88)	Credit				
2		Prior-period adjustments (not restated)	Credit				
3		Prior (and past) service costs from plan amendments (or the initiation of a new plan) during the period	Credit				
4		Normal costs	Credit				
5		Interest on liability	Credit				
6		Change in medical inflation rate assumption (gains)/losses	Credit				
7		Other actuarial (gains)/losses	Credit				
8		Total postretirement health benefits	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 17

Status: Complete

I = Inactive Line

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
		expense					
9		Less claims paid	Debit				
10		Postretirement health and accrued benefits liability-end of period	N/A				

Section: D **Section Name:** Postretirement Health Liability Significant Assumptions Used in Determining the 2008 and 2007 Valuation **No Data Flag:** YES **Line Attributes:** Percent

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Rate of health care cost inflation	N/A				
3		Estimate of single equivalent rate of health care cost inflation	N/A				

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit				
2	I	Total assets of pension and other retirement and benefit plans	Debit				
3		Total assets of pension (SFFAS No.5, par. 68)	Debit				
4		Market value of	Debit				

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Note: 11	Federal Employee and Veteran Benefits Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete	I = Inactive Line		

Section: G	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
5		investments in market-based and marketable securities included in line 2 Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit				
6		Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit				

Section: O	Section Name: Number of Pension Plans Administrated	No Data Flag: YES	Line Attributes: Units				
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Pension plans administrated	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 17

Status: Complete

I = Inactive Line

Tab: Text Data

No Data Flag: YES

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.	
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).	
3	Provide the long-term projection of the significant assumptions used in determining pension liability and the related expense.	
4	Provide the long-term projection of the significant assumptions used in determining the postretirement health benefits liability and the related expense.	
7	Provide any other relevant information pertaining to this note.	
8	Provide the sources(s) of the information entered for "Line Item Notes" tab numbers 4, 5, and 6.	
9	Provide the source(s) for the components of pension expense entered in Section A.	
10	Provide the source(s) for the interest rate entered in Section B.	
11	Provide the source(s) for the components of postretirement expense entered in Section C.	
12	Provide the source(s) for the interest rate entered in Section D.	

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete	I = Inactive Line		

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER	
Environmental and Disposal Liabilities		C	L	0	0	
		Variance:		0	0	
		Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
9						
10						
11						
12						
13						
14		Other Environmental and Disposal Liabilities				
		Total				

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Other Related Information	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined		
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Unrecognized portion of estimated total cleanup costs associated with general property, plant, and equipment	Debit				

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

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

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Note: 13	Benefits Due and Payable	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete		I = Inactive Line	

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Benefits Due and Payable		C	L	0	0		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
9		Other Entitlement Benefits Due and Payable				
		Total				

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Note: 14	Insurance Programs Other Than Veterans Affairs	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete	I = Inactive Line		

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
Insurance Programs		C	L	17	18		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
4	Other Insurance Programs	17	18	18	0
	Total	17	18	18	0

Tab: Text Data

Line	Question	Answer
1	Provide a description for the type of insurance programs identified in the "Line Item Notes" tab.	The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency.
2	Provide the name, description, and the related amounts of the insurance programs entered on the line titled, "Other insurance programs" in the "Line Item Notes" tab.	The actuarial liability relates to an insurance program at the Office of the Comptroller of the Currency.
3	Provide any other relevant information pertaining to this note.	None

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

Fiscal Year: 2008 **Period:** SEPTEMBER
Agency Notes: Note 4,5,6,15,17 and 21

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2008 - SEPTEMBER	2007 - SEPTEMBER		
		C	L	46,257	32,129		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Deferred revenue	636	306	306	0
2		Accrued wages and benefits	356	341	341	0
3		Gold certificates	11,037	11,037	11,037	0
4		Other debt				
5		Exchange Stabilization Fund	7,630	9,826	9,826	0
6		Legal and other contingencies		2		2
7		Grant payments due to State and local governments and others				
8	I	Capital lease liabilities			7	
9	I	Contingent liabilities			2	
10	I	Accrued grant liabilities				
11		Other employee and actuarial liabilities				
13		D.C. pension liability	8,803	8,992	8,992	0
14		Custodial liabilities	1			
15		Accrued annual leave	625	592	592	0
17		Advances and prepayments				
18		Farm and other subsidies				
19		Deposit funds	267			
20		Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities				
21	I	Accrued subsidies				
22		Keep Well GSE	13,800			

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Note: 15	Other Liabilities	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 4,5,6,15,17 and 21	
Status: Complete		I = Inactive Line	

Line Status	Line Description	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
	Liability				
23					
24					
25	Other Liabilities	3,102	1,033	1,026	7
	Total	46,257	32,129	32,129	9

Threshold

Line Description	Question	Answer
Line Item Notes - Deferred revenue (2008 - 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)	Deferred revenue increased as a result of ESF's money market program.
Line Item Notes - Exchange Stabilization Fund (2008 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Variance is not significant to the Department of the Treasury and was not analyzed as part of our fluctuation analysis
Line Item Notes - Other Liabilities (2008 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	Variance is not significant to the Department of the Treasury and was not analyzed as part of our fluctuation analysis

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 of the agency's financial report where the amount is identified.	Refer to Agency Note information provided within this note. Page numbers are not provided due to the audited PAR not being printed and finalized at this date.
2	Provide a description and related amounts for balances that exceed \$50 million on the line titled, "Other liabilities," and provide the page number of the agency's financial report where the amount is identified.	The line is aggregated from various accrued liabilities in which none are significant as a stand alone.
3	Provide any other relevant information pertaining to this note.	None

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 21

Status: Complete

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2008	2007	2006	Prior Years
1		Individual income and tax withholdings	Credit	1,455,017	799,244	23,498	16,567
2		Corporation income taxes	Credit	222,000	113,949	2,010	16,104
3		Unemployment taxes	Credit	5,146	2,026	42	117
4		Excise taxes	Credit	47,708	17,909	119	159
5		Estate and gift taxes	Credit	23	19,248	1,266	9,287
6		Railroad retirement taxes	Credit	3,769	1,164	1	5
7		Federal Reserve earnings	Credit	25,879	7,719		
8		Fines, penalties, interest, and other revenue	Credit	1,936	297		
9		Custom duties	Credit				
10		Subtotal	N/A	-1,761,478	-961,556	-26,936	-42,239
11		Amounts collected for Non-Federal entities	Debit				
12		Total	N/A	-1,761,478	-961,556	-26,936	-42,239

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2007	2006	2005	Prior Years
1		Individual income and tax withholdings	Credit	1,408,591	750,587	23,861	18,425
2		Corporation income taxes	Credit	253,376	116,342	2,938	22,664
3		Unemployment taxes	Credit	5,198	2,041	51	126
4		Excise taxes	Credit	49,174	17,807	90	209
5		Estate and gift taxes	Credit	45	16,162	1,571	9,200

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 1, 21

Status: Complete

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2007	2006	2005	Prior Years
		taxes					
6		Railroad retirement taxes	Credit	3,576	1,127	1	14
7		Federal Reserve earnings	Credit	26,255	5,788		
8		Fines, penalties, interest, and other revenue	Credit	2,661	423		
9		Customs duties	Credit				
10		Subtotal	N/A	-1,748,876	-910,277	-28,512	-50,638
11		Amounts collected for non-Federal entities	Debit				
12		Total	N/A	-1,748,876	-910,277	-28,512	-50,638

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2008	2007	2006	Prior Years
1		Individual income and tax withholdings	Debit	935	342,216	19,217	6,980
2		Corporation income taxes	Debit	2,206	19,610	10,446	22,078
3		Unemployment taxes	Debit	1	65	14	39
4		Excise taxes	Debit	439	497	107	208
5		Estate and gift taxes	Debit	0	343	428	251
6		Railroad retirement taxes	Debit	0	1	1	-9
7		Federal Reserve earnings	Debit				
8		Fines, penalties, interest, and other revenue	Debit	1	0	0	0
9		Customs Duties	Debit				
10		Total	N/A	3,582	362,732	30,213	29,547

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Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 1, 21	
Status: Complete		I = Inactive Line	

Section: D				Section Name: PP Fed Tax Refunds Disbursed for the FY				Line Attributes: Dollars	
								Rounding Method: Millions	
								Decimal: Zero	
Line	Status	Line Description	NB	2007	2006	2005	Prior Years		
1		Individual income and tax withholdings	Debit	1,823	235,151	17,839	6,242		
2		Corporation income taxes	Debit	1,241	8,122	4,278	14,509		
3		Unemployment taxes	Debit	0	75	16	36		
4		Excise taxes	Debit	416	570	253	1,131		
5		Estate and gift taxes	Debit	0	256	490	223		
6		Railroad retirement taxes	Debit	0	5	1	7		
7		Federal Reserve earnings	Debit						
8		Fines, penalties, interest, and other revenue	Debit						
9		Customs duties	Debit						
10		Total	N/A	3,480	244,179	22,877	22,148		

Section: E				Section Name: Miscellaneous			No Data Flag: YES		Line Attributes: Dollars	
								Rounding Method: Millions		
								Decimal: Zero		
Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes			
1		Portion due from identified non-compliance assessments	Debit							
2		Portion due from pre-assessment work in process	Debit							

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Note: 16	Collections and Refunds of Federal Revenue	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Notes 1, 21
Status: Complete	I = Inactive Line		

Section: F	Section Name: Tax Gap	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		Tax gap estimate	Debit	0	345,000	0	345,000

Tab: Text Data		
Line	Question	Answer
1	Disclose the basis of accounting related to Collections and Disbursements of Federal Revenue.	The Department's Statement of Custodial Activity is presented on a modified accrual basis of accounting. Revenues are recognized as cash is collected. The Balance Sheet includes an estimated amount for taxes receivable and payable to the General Fund of the United States Government (ref. PAR Note 1, M).
2	Provide a brief description of any other material types of revenue transactions that relate to the custodial responsibility of the collecting entity (SFFAS No. 7, par. 65.2).	All material types of revenue are included in this note.
3	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.
4	Provide any other relevant information pertaining to this note.	None

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Prior Period Adjustments	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	2008 - SEPTEMBER
1		Amounts that adjusted CY beginning net position - for change in accounting principles	Credit	
2		Amounts that adjusted CY beginning net position - for correction of errors in PP not restated	Credit	

Section: B	Section Name: Prior-Period Adjustments - Restatements	No Data Flag: YES	Line Attributes: Dollars	Decimal: User-Defined
			Rounding Method: User-Defined	

Line	Status	Line Description	NB	Credit Amount C	Debit Amount D
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 **No Data Flag:** YES

Line	Question	Answer
1	Describe the adjustments to beginning net position that resulted from changes in accounting principles and all corrections of errors that were not restated.	
2	Describe the corrections of error that were restated.	
3	Describe any Federal prior-period adjustments.	
4	Provide any other relevant information pertaining to this note.	

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16	
Status: Complete		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	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8			Credit				
9		Other insurance contingencies	Credit				
10		Total	N/A				

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
3			Credit				
4			Credit				
5			Credit				
6			Credit				
7			Credit				
8		Other insurance in force	Credit				
9		Total	N/A				

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

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

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

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Note: 18	Contingencies (SFFAS Nos. 5 and 12)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16	
Status: Complete	I = Inactive Line		

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

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

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

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

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
3			Credit				
4			Credit				
5			Credit				
6	I		Credit				
7	I		Credit				

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Note: 18 Contingencies (SFFAS Nos. 5 and 12)

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the risk insurance programs that are in force.	<p>Temporary Guarantee Program Money Market Funds.</p> <p>The Treasury Department has established a Temporary Guarantee Program (Program) for Money Market Funds. Under this Program the Treasury Department will guarantee to investors that they will receive the stable share price (SSP) for shares held in participating money market funds as of the close of business on September 19, 2008. President George W. Bush approved the use of existing authorities by Secretary Henry M. Paulson, Jr. to make available, as necessary, the assets of the Exchange Stabilization Fund (ESF) to support the Program. If a participating fund's market-based net asset value (NAV) falls below 99.5 percent of the SSP and is not cured, a Guarantee Event will be deemed to occur. If outlays become necessary, they would be paid out initially from the ESF, and then under the provisions of Section 131 of the Emergency Economic Stabilization Act of 2008, such outlays would be reimbursed from funds available under the Troubled Assets Relief Program (Note 26). Treasury is not currently aware of any Guarantee Events which have occurred at funds that have been accepted into the Program.</p> <p>Eligible funds must be regulated under Rule 2a-7 of the Investment Company Act of 1940, must maintain a SSP, must have had a market-based NAV of at least 99.5 percent of the SSP as of September 19, 2008, and must be publicly offered and registered with the Securities and Exchange Commission. The Program will be in effect until December 18, 2008, with an option to extend until September 18, 2009, at the discretion of the Secretary of the Treasury.</p> <p>To participate in the Program, eligible money market funds must submit an application and pay a premium of 1 basis point if the fund's NAV is greater than or equal to 99.75 percent of the SSP, or 1.5 basis points of the SSP if the fund's NAV is less than 99.75 percent of the SSP but greater than or equal to 99.50 percent of the SSP. If the Program is extended beyond December 18, new premium charges will apply and funds will have the option to renew their coverage.</p> <p>As of September 30, 2008, the Department collected \$39.7 million in program participation premiums. As of October 10, 2008, the Department collected an additional \$298.1 million in premiums. These premiums represent the payments for the first three months of coverage which began September 19, 2008. All premium payments were invested into U.S. Government securities. Treasury received applications representing at least \$3 trillion of assets under management before the application deadline. As Treasury is currently reviewing the applications and determining eligibility for inclusion in the Program, the final assets under management that will be covered by the Program has not been determined. In addition, program participation payments from funds that are not accepted into the Program will be returned. Of the total \$337.8 million collected, \$45.0 million was recognized as earned revenue, while \$292.8 million remained as unearned revenue at September 30, 2008.</p> <p>The Department of the Treasury's exposure under the Program, when a guarantee event occurs, is the difference between the SSP and the NAV at liquidation of the money market fund. Given the regulatory restrictions on asset holdings of money market funds (both in terms of asset quality and maturity), only two funds have ever had NAV dropped below \$1.00. and imposed losses on individual shareholders, with such losses being only a small fraction of NAV.</p>

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Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

I = Inactive Line

Tab: Text Data

Line	Question	Answer
2	Provide the nature of the insurance contingencies.	For all of the reasons outlined above, based on current information and the Federal programs in place, although it is difficult to exactly quantify, as this is a temporary program dealing with issues of first impression, we believe the risk of loss to the Treasury is negligible.
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	<p>See 1.</p> <p>The Department is a party in various administrative proceedings, legal actions, and claims including equal opportunity matters which may ultimately result in settlements or decisions adverse to the Federal Government. These contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. Treasury has one contingent liability in FY 2008 related to the legal action taken on the case, American Council of the Blind and Others, where losses are determined to be probable and amounts can be estimated. The Department has disclosed 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.</p> <p>In some cases, a portion of any loss that may occur may be paid by the Treasury's Judgment Fund which is separate from the operating resources of the Department. For those cases related to awards under federal anti-discrimination and whistleblower protection acts, Treasury must reimburse the Judgment Fund from future appropriations.</p> <p>In the opinion of the Department's management and legal counsel, based on information currently available, the expected outcome of legal actions, individually or in the aggregate, will not have a materially adverse effect on the Department's financial statements, except for the legal actions described below.</p>
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	<p>¿ The American Council of the Blind and Others: Plaintiffs have filed suit against the Department under Section 504 of the Rehabilitation Act seeking the redesign of U.S. currency. In 2006, a judge ruled that the current U.S. currency design violates this Act and this ruling was appealed. In 2008, the United States Court of Appeals for the District of Columbia Circuit affirmed this ruling. No monetary damages were awarded by the Court. However, the Department is required to provide meaningful access to United States currency for blind and other visually impaired persons. This may require changes to U.S. currency (excluding the one-dollar note.) The Court ordered such changes shall be completed, in connection with each denomination of currency, not later than the date when a redesign is next approved by the Secretary of the Treasury. Because the cost of these changes will be incorporated into future currency redesign costs, no redesign costs have been accrued in the accompanying financial statements as of September 30, 2008 and 2007.</p> <p>The judge in the above mentioned case also has ordered that the parties confer and attempt to negotiate attorney fees and costs to be awarded the plaintiffs. A preliminary</p>

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Note: 18 Contingencies (SFFAS Nos. 5 and 12)

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

I = Inactive Line

Tab: Text Data

Line	Question	Answer
		<p>attorney fee and cost estimate of \$800,000 is included in other accrued liabilities. However, updated information has changed this figure to a range of \$900,000 to \$1,200,000.</p> <p>¿ Amidax Trading Group v. S.W.I.F.T. Allegations that S.W.I.F.T. unlawfully disclosed information to the U.S. Government. We have no opinion as to the likelihood of an unfavorable outcome or an estimate of potential loss at this time.</p> <p>¿ Cobell et al. v. Kempthorne et al. (formerly Cobell v. Norton): Native Americans allege that the Department of Interior and the Department have breached trust obligations with respect to the management of the plaintiffs' individual Indian monies. On August 7, 2008, a Federal District Court issued an opinion awarding \$455 million to the plaintiffs. The opinion is not a final order, and an appeal is likely. The Department of the Interior is also a defendant in this case and will also be reporting this case in their financial statements.</p> <p>¿ Tribal Trust Fund Cases: Numerous cases have been filed in which Native American Tribes seek a declaration that the U.S. has not provided the tribes with a full and complete accounting of their trust funds, and seek an order requiring the government to provide such an accounting. In addition, there are a number of other related cases for damages which do not name the Department as a defendant. It is not possible at this time to determine the likelihood of an unfavorable outcome or an estimate of the amount or range of any potential loss. The Department of the Interior is also a defendant in these cases and will also be reporting these cases in their financial statements.</p> <p>¿ Other Legal Actions: The Department is also involved in employment related legal actions (e.g., Discrimination, Equal Employment Opportunity Commission, Merit System Protection Board, etc.) which were reported to have a ¿reasonably possible¿ chance of being decided in the plaintiff ¿s favor. However, an estimate of potential loss cannot be determined at this time. It is not expected that these cases will have a material effect on Treasury ¿s financial position or results.</p>
5	Provide the total claim amount for cases assessed as "unable to determine" if significant. Also, provide a statement on whether this materiality affects the financial statements.	There are also other legal actions pending where the ultimate resolution of the legal actions, for which the possibility of loss could not be determined, may materially affect Treasury's financial position or results. As of September 30, 2008, three legal claims amounting to approximately \$156.5 million existed for which the possibility of loss could not be determined.
6	Provide any other relevant information pertaining to this note.	Terrorism Risk Insurance Program: The Terrorism Risk Insurance Act (TRIA or the Act) was signed into law on November 26, 2002. This law was enacted to address market disruptions resulting from terrorist attacks on September 11, 2001. The act helps to ensure available and affordable commercial property and casualty insurance for terrorism risk, and simultaneously allows private markets to stabilize. The Terrorism Risk Insurance Program is activated upon the certification of an "act of terrorism" by the Secretary of the Treasury in concurrence with the Secretary of State and the Attorney

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Note: 18 Contingencies (SFFAS Nos. 5 and 12)

Fiscal Year: 2008

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

I = Inactive Line

Tab: Text Data

Line

Question

Answer

General. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the Federal Government for insured losses above a designated deductible amount. Insured losses above this amount will be shared between insurance companies and the Federal Government. The Act also gives Treasury authority to recoup federal payments made under the Program through policyholder surcharges under certain circumstances and contains provisions designed to manage litigation arising from or relating to a certified act of terrorism.

On December 26, 2007, the President signed into law the Terrorism Risk Insurance Program Reauthorization Act of 2007 (Reauthorization Act) extending the Program through December 31, 2014. The Reauthorization Act, among other Program changes, revised the definition of "Act of Terrorism" to remove the certification requirement that the act be committed by an individual acting on behalf of a foreign person or foreign interest; revised the provisions of the Act with regard to the cap on annual liability for insured losses of \$100 billion; and established deadlines by which recoupment of federal payments made under the Program would have to be accomplished.

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Note: 19	Commitments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16, 20	
Status: Complete		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		29		25
4		Software license	Debit				
5		Other	Debit				
6	I		Debit				
7	I		Debit				
8	I		Debit				
9	I		Debit				
10	I		Debit				
11		Accumulated depreciation/amortization	Credit		20		12
12		Net assets under capital leases	N/A		9		13

Threshold	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)	Capital Leases are not significant to the Department of the Treasury.
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 significant to the Department
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 significant to the Department

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Note: 19 Commitments
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2008 **Period:** SEPTEMBER
Agency Notes: Note 16, 20

I = Inactive Line

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		3		6
2		Imputed interest	Debit		0		1
3		Executory costs including any profit	Debit		0		2
4		Total capital lease liability	N/A		-3		-3

Line Description	Question	Answer
Other Notes Info - Future minimum lease programs (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between current fiscal year and prior fiscal year. (unaudited)	Capital leases are not significant to the Department. The Department doesn't have a note disclosure.

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	4	224	488	54
2		Undelivered orders	Credit	57,513	57,088	470	55,834

Line Description	Question	Answer
Other Notes Info - Undelivered orders (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	The change is not significant to the Treasury Department
Other Notes Info - Operating leases (CY Non-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 Department does not have a note disclosure in its PAR as the liability was considered to be immaterial. Several bureaus did not complete the information for the CP. The amounts entered for FY 2008 are not reliable.
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 Department does not have a note disclosure in its PAR as the liability was considered to be immaterial. Several bureaus did not complete the information for the CP. The amounts entered for FY 2008 are not reliable.

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Note: 19	Commitments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 16, 20	
Status: Complete		I = Inactive Line	

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		62,254		62,222		
9		Senior GSE Preferred Stock Purchase Agreement	Credit		200,000				
10		GSE Credit Facility	Credit		200,000				
11		Temporary Guarantee Program Money Market Funds	Credit		0				
12			Credit						
13			Credit						
14	I		Debit						
15		Total	N/A		-462,254		-62,222		

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Note: 19 Commitments
Entity: 2000 Department of the Treasury

Fiscal Year: 2008 **Period:** SEPTEMBER

Agency Notes: Note 16, 20

Status: Complete

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease agreement.	The Department's significant 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. (Reference the Note in the agency's Performance and Accountability Report.)	<p>Our commitment notes 23, 24, 25 and 16 (MDBs) exceed the capacity of GFRs to accept text information. Please refer to the Department's PAR.</p> <p>The Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac) are stockholder-owned GSE. Congress established these GSE to increase the supply of mortgage loans and to reduce the accompanying costs. A key Fannie Mae and Freddie Mac responsibility is to package purchased mortgages into securities. These securities are subsequently sold to investors. Proceeds from Fannie Mae and Freddie Mac sales are used to buy additional mortgages and keep money flowing through the mortgage markets. Fannie Mae and Freddie Mac direct, guaranteed debt, and mortgage backed securities (MBS) outstanding totaled approximately \$5 trillion dollars at September 30, 2008.</p> <p>Increasingly difficult conditions in the housing market challenged the soundness and profitability of MBS, thereby undermining the entire housing market. This led Congress to pass the Housing and Economic Recovery Act of 2008 in July 2008 (HERA). This Act created the new Federal Housing Finance Agency (FHFA), with enhanced regulatory authority over the GSE, and provided the Secretary of the Treasury with certain authorities intended to ensure the financial stability of the GSE, if necessary.</p> <p>Due to deteriorating conditions in the housing mortgage markets and the resulting negative financial impact on the GSE, they were placed under FHFA conservatorship on September 7, 2008. This action was taken to preserve GSE assets, ensure a sound and solvent financial condition, and mitigate systemic risks that contributed to current market instability. The FHFA director will terminate the conservatorship once safe and solvent conditions are established.</p> <p>Pursuant to the authorities provided to the Secretary under the HERA, the Treasury Department, also on September 7, 2008, took three additional steps discussed below to help ensure the liquidity of the GSE while they are working to resolve their financial difficulties.</p>

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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete		I = Inactive Line	

Tab: Other Notes Info.

Section: A	Section Name: Assets - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined				
Line	Status	Line Description	NB	Inv. in Fed debt securities - net D	Fund balance with Treasury D	Interest receivable D	Other Fed assets D	Non-Federal assets D	Total assets
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Section: B	Section Name: Assets - Prior year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined				
Line	Status	Line Description	NB	Inv. in Fed Debt Sec. - net D	Fund balance with Treasury D	Interest receivable D	Other Federal assets D	Non-Federal assets D	Total assets
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Section: C	Section Name: Liabilities - Current Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line	Status	Line Description	NB	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities
1			N/A			
2			N/A			
3			N/A			
4			N/A			
5			N/A			

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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete		I = Inactive Line	

Section: D	Section Name: Liabilities - Prior Year	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined	
Line	Status	Line Description	NB	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities
1			N/A			
2			N/A			
3			N/A			
4			N/A			
5			N/A			

Section: E	Section Name: Current Year - Revenue, financing, expenses, and other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: User-Defined	Decimal: User-Defined				
Line	Status	Line Description	NB	Beginning net position C	Exchange revenue - Federal C	Exchange revenue - with the public C	Nonexchange revenue - Federal C	Nonexchange revenue - with the public C	Other financing sources C
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	Other changes in fund balance C	Program expenses D	Other expenses D	Ending Net Position
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				

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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete		I = Inactive Line	

Section: F		Section Name: Prior Year - Revenue, financing, expenses, and other			No Data Flag: YES		Line Attributes: Dollars		
							Rounding Method: User-Defined		Decimal: User-Defined
Line	Status	Line Description	NB	Beginning net position C	Exchange revenue - Federal C	Exchange revenue - with the public C	Nonexchange revenue - Federal C	Nonexchange revenue - with the public C	Other financing sources C
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	Other changes in fund balance C	Program expenses D	Other expenses D	Ending net position
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				

Section: G		Section Name: Other			No Data Flag: YES		Line Attributes: Dollars		
							Rounding Method: User-Defined		Decimal: User-Defined
Line	Status	Line Description	NB	CY - Revenues C	CY - Other financing sources C	CY - Costs D	PY - Revenues C	PY - Other financing sources C	PY - Costs D
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Tab: Text Data		No Data Flag: YES	
Line	Question	Answer	
1	State the legal authority for the administrative entity of each fund to use the collections based on SFFAS No. 7, par. 85.		
2	Provide any other relevant information pertaining to this note.		

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		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 (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
13		Exchange Stabilization Fund	N/A	22,149	33	16,847	126		
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	15	693	5,665	37		12
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	22,164	726	22,512	163		12

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
13		Exchange Stabilization Fund	N/A	10,787	49,942
21			N/A		
22			N/A		
23			N/A		
24			N/A		
25			N/A		
26		All other earmarked funds	N/A	1,424	7,846
27		Intra-agency earmarked funds elimination amounts	N/A		
28		Total	N/A	12,211	57,788

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		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 (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
13		Exchange Stabilization Fund	N/A	21,345		16,436	125		
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	28	704	5,422	39		19
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	21,373	704	21,858	164		19

Line	Status	Line Description	NB	Other non-Federal assets D	Total assets
13		Exchange Stabilization Fund	N/A	10,018	47,924
21			N/A		
22			N/A		
23			N/A		
24			N/A		
25			N/A		
26		All other earmarked funds	N/A	1,376	7,588
27		Intra-agency earmarked funds elimination amounts	N/A		
28		Total	N/A	11,394	55,512

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		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 Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position C
13		Exchange Stabilization Fund	N/A	0	0	0	10,160	-10,160	39,782
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	0	3	183	9,657	-9,843	-1,997
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	0	-3	-183	-19,817	-20,003	-37,785

Line	Status	Line Description	NB	Total liabilities and net position
13		Exchange Stabilization Fund	N/A	-49,942
21			N/A	
22			N/A	
23			N/A	
24			N/A	
25			N/A	
26		All other earmarked funds	N/A	-7,846
27		Intra-agency earmarked funds elimination amounts	N/A	
28		Total	N/A	-57,788

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		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 Federal liabilities (with earmarked funds) C	Other Fed. liabilities (with non-earmarked funds) C	Other non-Federal liabilities C	Total liabilities	Ending net position	C	
13		Exchange Stabilization Fund	N/A				9,878	-9,878		38,046	
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25			N/A								
26		All other earmarked funds	N/A		3	219	9,827	-10,049		-2,461	
27		Intra-agency earmarked funds elimination amounts	N/A								
28		Total	N/A		-3	-219	-19,705	-19,927		-35,585	
Line	Status	Line Description	NB	Total liabilities and net position							
13		Exchange Stabilization Fund	N/A	-47,924							
21			N/A								
22			N/A								
23			N/A								
24			N/A								
25			N/A								
26		All other earmarked funds	N/A	-7,588							
27		Intra-agency earmarked funds elimination amounts	N/A								
28		Total	N/A	-55,512							

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		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 C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13		Exchange Stabilization Fund	N/A	38,046		1,408			
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	-2,462		210			923
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-35,584		-1,618			-923

Line	Status	Line Description	NB	Miscellaneous earned revenue C	Intragovernmental transfers, net C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A			-328			-39,782
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A			232		435	1,996
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A			-96		435	-37,786

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		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 C	Individual income taxes and payroll tax withhold C	Unemployment and excise taxes C	Other taxes and receipts C
13		Exchange Stabilization Fund	N/A	34,885		1,706			
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	-3,071		237			1,822
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-31,814		-1,943			-1,822

Line	Status	Line Description	NB	Miscellaneous earned revenue C	Intragovernmental transfers, net C	Program net cost - public D	Program net cost - Intragovernmental D	Non-program expenses D	Net position, end of period
13		Exchange Stabilization Fund	N/A			-1,455			-38,046
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	-1,214		235			2,461
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	1,214		-1,220			-35,585

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		I = Inactive Line	

Section: G	Section Name: Number of Agency Earmarked Funds	Line Attributes: Units
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Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of earmarked funds	N/A	32.0000	31.0000		31.0000

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER
1		Total number of earmarked funds	N/A	32.0000	31.0000

Section: H	Section Name: Revenue, Financing, Expenses, and Other - Current Year	No Data Flag: YES	Line Attributes: Dollars
			Rounding Method: User-Defined
			Decimal: User-Defined

Line	Status	Line Description	NB	Net position, beginning of period C	Investment revenue C	Individual income taxes C	Unemployment and excise taxes C	Other taxes and receipts C	Intragov. transfers to/from earmarked funds C
13	I	Exchange Stabilization Fund	N/A						
18	I		N/A						
19	I		N/A						
20	I		N/A						
21	I		N/A						
22	I		N/A						
23	I	All other earmarked funds	N/A						
24	I	Total	N/A						

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		I = Inactive Line	

Section: H		Section Name: Revenue, Financing, Expenses, and Other - Current Year			No Data Flag: YES		Line Attributes: Dollars		Decimal: User-Defined	
					Rounding Method: User-Defined					
Line	Status	Line Description	NB	Intragov. transfers to/from non-earmarked funds C	Program net cost or benefit payments-public D	Intragov. prog. net cost-with earmarked funds D	Intragov. prog. net cost-with non-earmarked funds D	Non-program expenses D	Net position, end of period	
13	I	Exchange Stabilization Fund	N/A							
18	I		N/A							
19	I		N/A							
20	I		N/A							
21	I		N/A							
22	I		N/A							
23	I	All other earmarked funds	N/A							
24	I	Total	N/A							

Section: I		Section Name: Revenue, Financing, Expenses, and Other - Prior Year			No Data Flag: YES		Line Attributes: Dollars		Decimal: User-Defined	
					Rounding Method: User-Defined					
Line	Status	Line Description	NB	Net position, beginning of period C	Investment revenue C	Individual income taxes C	Unemployment and excise taxes C	Other taxes and receipts C	Intragov. transfers to/from earmarked funds C	
13	I	Exchange Stabilization Fund	N/A							
18	I		N/A							
19	I		N/A							
20	I		N/A							
21	I		N/A							
22	I		N/A							
23	I	All other earmarked funds	N/A							
24	I	Total	N/A							

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Note: 22	Earmarked Funds	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 22, 15, and 8	
Status: Complete		I = Inactive Line	

Section: I		Section Name: Revenue, Financing, Expenses, and Other - Prior Year		No Data Flag: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	Intragov. transfers to/from non-earmarked funds C	Program net cost or benefit payments-public D	Intragov. prog. net cost - with earmarked funds D	Intragov. prog. net cost - non-earmarked funds D	Non-program expenses D	Net position, end of period		
13	I	Exchange Stabilization Fund	N/A								
18	I		N/A								
19	I		N/A								
20	I		N/A								
21	I		N/A								
22	I		N/A								
23	I	All other earmarked funds	N/A								
24	I	Total	N/A								

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2008 **Period:** SEPTEMBER
Agency Notes: Notes 22, 15, and 8

I = Inactive Line

Tab: Text Data

Line

1

Question

Provide a general description of the individual earmarked funds reported in the Other Notes Info tab (SFFAS No. 27, par. 33). Also describe how the entity accounts for and reports the fund (SFFAS No. 27, par. 23.1).

Answer

Earmarked funds are financed by specifically identified revenues, often supplemented by 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 or purposes. SFFAS No. 27, Identifying and Reporting Earmarked Funds, issued by the FASAB defines the following three criteria for determining an earmarked fund: 1) A statute committing the Federal Government to use specifically identified revenues and other financing sources only for designated activities, benefits or purposes; 2) Explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and 3) A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguishes the earmarked fund from the government's general revenues.

The majority of Treasury's earmarked fund activities are attributed to the ESF and the pension and retirement funds managed by the Office of DCP. In addition, several Treasury bureaus operate with public enterprise revolving funds and receive no appropriations from the Congress. These bureaus are BEP, U.S. Mint, OCC, and OTS. Other miscellaneous earmarked funds are managed by BPD, DO, FMS, and TFF.

The following is a list of earmarked funds and a brief description of the purpose, accounting, and uses of these funds.

Exchange Stabilization Fund (ESF)
ESF 20X4444 Exchange Stabilization Fund

D.C. Pensions
DCP 20X1713 Federal payment D.C. Judicial Retirement
DCP 20X1714 Federal payment D.C. Federal Pension Fund
DCP 20X5511 D.C. Federal Pension Fund
DCP 20X8212 D.C. Judicial Retirement and Survivor's Annuity Fund

Public Enterprise Revolving Funds
BEP 20X4502 Bureau of Engraving and Printing Public Enterprise Fund
MNT 20X4159 Public Enterprise Revolving Fund
OCC 20X8413 Assessment Funds
OTS 20X4108 Public Enterprise Revolving Fund
IRS 20X4413 Federal Tax Lien Revolving Fund

Other Earmarked Funds
BPD 2061738 Payments to the Terrestrial Wildlife Habitat Restoration
BPD 2071738 Payments to the Terrestrial Wildlife Habitat Restoration
BPD 2081738 Payments to the Terrestrial Wildlife Habitat Restoration
BPD 20X5080 Gifts to Reduce Public Debt
BPD 20X5080.001 Receipt of Gifts to Reduce Public Debt

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

Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury
Status: Complete

Fiscal Year: 2008 **Period:** SEPTEMBER
Agency Notes: Notes 22, 15, and 8

I = Inactive Line

Tab: Text Data

Line	Question	Answer
		<p>BPD 20X8207 Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund</p> <p>BPD 20X8209 Cheyenne River Sioux Terrestrial Wildlife Habitat Restoration Trust Fund</p> <p>DO 20X5407 Sallie Mae Assessments</p> <p>DO 20X5816 Confiscated and Vested Iraqi Property and Assets</p> <p>DO 20X8790 Gifts and Bequests Trust Fund</p> <p>FMS 205445 Debt Collection</p> <p>FMS 20X5081 Presidential Election Campaign</p> <p>FMS 20X8902 Esther Cattell Schmitt Gift Fund</p> <p>FMS 202/35445 Debt Collection Special Fund</p> <p>FMS 203/45445 Debt Collection Special Fund</p> <p>FMS 204/55445 Debt Collection Special Fund</p> <p>FMS 205/65445 Debt Collection Special Fund</p> <p>FMS 206/75445 Debt Collection Special Fund</p> <p>FMS 207/85445 Debt Collection Special Fund</p> <p>FMS 208/95445 Debt Collection Special Fund</p> <p>IRS 20X5510 Private Collection Agent Program</p> <p>TFF 20X5697 Treasury Forfeiture Fund</p>
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	<p>The ESF uses funds to purchase or sell foreign currencies, to hold U.S. foreign exchange and SDR assets, and to provide financing to foreign governments. ESF accounts and reports its holdings to FMS on the SF224, ¿Statement of Transactions,¿ as well as to the Congress and Treasury¿s policy office. The Gold Reserve Act of 1934, Bretton Woods Agreement Act of 1945, P.L. 95-147 and P.L. 94-564 established and authorized the use of the Fund. SDR in the IMF, Investments in U.S. Securities (BPD), and Investments in Foreign Currency Denominated assets are the sources of revenues or other financing sources. ESF¿s earnings and realized gains on foreign currency denominated assets represent inflows of resources to the government, and the revenues earned are the result of intra-governmental inflows.</p> <p>D.C. Pension Funds provide annuity payments for retired D.C. teachers, police officers, judges, and firefighters. The sources of revenues are through annual appropriations, employees¿ contributions, and interest earnings from investments. All proceeds are earmarked. Note 15 provides detailed information on various funds managed by the Office of DCP.</p> <p>Treasury¿s four non-appropriated bureaus, BEP, Mint, OCC, and OTS, operate ¿public enterprise funds¿ that account for the revenue and expenses related to the production and sale of numismatic products and circulating bureaus coinage (Mint), the currency printing activities (BEP), and support of oversight functions of banking (OCC) and thrift operations (OTS). 31 USC 142 established the revolving fund for BEP to account for revenue and expenses related to the currency printing activities. Public Law 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</p>

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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2008 **Period:** SEPTEMBER

Agency Notes: Notes 22, 15, and 8

Status: Complete

I = Inactive Line

Tab: Text Data

Line	Question	Answer
		<p>products and circulating coinage. Revenues and other financing sources at the Mint are mainly from the sale of numismatic and bullion coins, and the sale of circulating coins to the Federal Reserve Banks system. 12 USC 481 established the Assessment Funds for OCC, and 103 Stat. 278 established the Public Enterprise Revolving Fund for OTS. Revenue and financing sources are from the bank examination and assessments for the oversight of the national banks, savings associations, and savings and loan holding companies. These earmarked funds do not directly contribute to the inflows of resources to the government; however, revenues in excess of costs are returned to the General Fund of the U.S. Government. There are minimal transactions with other government agencies.</p> <p>There are other earmarked funds at several Treasury bureaus, such as donations to the Presidential Election Campaign Fund, funds related to the debt collection program, gifts to reduce the public debt, and other enforcement related activities. Public laws, statutory laws, U.S. Code, and the Debt Collection Improvement Act established and authorized the use of these funds. Sources of revenues and other financing sources include contributions, cash and property forfeited in enforcement activities, public donations, and debt collection.</p>
3	Explain any changes in legislation during or subsequent to the reporting period and before the issuance of the financial statements that significantly changes the purpose of the fund or that redirects a material portion of the accumulated balance (SFFAS No. 27, par. 23.3).	The Treasury Department established a Temporary Guarantee Program for Money Market Funds, under the Exchange Stabilization Fund. President Bush approved the use of ESF to support the program by approving the use of the existing authorities of the Secretary of the Treasury.
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).	See 2 above
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any.	None

**U.S. Department of the Treasury
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Note: 23	Statement of Social Insurance (a Principal Financial Statement)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete	I = Inactive Line		

Tab: Text Data	No Data Flag: YES		
Line	Question	Answer	
7	Provide any other relevant information pertaining to this note.		

**U.S. Department of the Treasury
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Note: 24	Social Insurance	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			I = Inactive Line

**U.S. Department of the Treasury
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Note: 25	Stewardship Land	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete	I = Inactive Line		

Tab: Text Data		No Data Flag: YES
Line	Question	Answer
1	Provide a brief statement explaining how the stewardship land relates to the mission of the agency.	
2	Provide a brief description of the agency's stewardship policies for stewardship land.	
3	Provide any other information relevant information pertaining to this note.	

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

Fiscal Year: 2008

Period: SEPTEMBER

Agency Notes: Note 12

Status: Complete

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide a brief statement explaining how heritage assets relate to the mission of the agency.	The Treasury Department Complex (Main Treasury Building and Annex) was declared a national historical landmark in 1972. It is a multi-use heritage asset.
2	Provide a brief description of the agency's stewardship policies for each major category of the heritage assets.	The Treasury Department Complex is expected to be maintained indefinitely.
3	Provide any other relevant information pertaining to this note.	None

U.S. Department of the Treasury
Government-wide Financial Reporting System
Additional Note to the Special-Purpose Financial Statements
Entity – 2000 Department of the Treasury

Additional Note 27 – Summary of Significant Accounting Policies (any note references included in the accounting policies below can be found in the audited consolidated financial statements)

A. Basis of Presentation

The *Budget and Accounting Procedures Act of 1950* allows the Secretary of the Treasury to stipulate the format and requirements of executive agencies to furnish financial and operational information to the President and Congress to comply with *Government Management Reform Act of 1994* (GMRA) (Pub. L. No. 103-356), which requires the Secretary of the Treasury to prepare and submit annual audited financial statements of the executive branch. The Secretary of the Treasury developed guidance in the U.S. Department of Treasury's Financial Manual (TFM) Volume 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, statements of net cost, changes in net position/income statement, and statement or note on custodial activity, if applicable, to the special-purpose financial statements.
2. Disclose special-purpose financial statement line item amounts identified as Federal by trading partner and amount (amounts should be net of intra-bureau and intra-departmental eliminations).
3. Disclose notes required by the special-purpose financial statement line items and other notes required in the *Financial Report of the U.S. Government* (FR); and
4. Disclose other data not contained in the primary FR financial statements and notes required to meet requirement of U.S. generally accepted accounting principles

The TFM Chapter 4700 requires agencies to use the Governmentwide Financial Report System to input the above information. For purposes of the Special-purpose financial statements, Closing Package is comprised of the following GFRS reports:

1. Closing Package Financial Statement Report (GF003F)
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 generic format for the special-purpose financial statements is based on the U.S. Standard General Ledger (USSGL) crosswalk to the FR financial statements and notes. In May 2008, Treasury issued TFM Transmittal Letter No. 644 effective for fiscal year 2008 that revised the mapping of certain USSGL accounts to the special-purpose financial statements and resulted in agencies reclassifying the accompanying fiscal year 2007 special-purpose financial statements to conform with the fiscal year 2008 presentation. Therefore, certain amounts in the fiscal year 2007 columns on the accompanying special-purpose financial statements differ from the amounts in the columns labeled previously reported.

B. Reporting Entity

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

The Treasury Department was created by Act (1 Stat.65) on September 2, 1789. Many subsequent acts affected the development of the Treasury Department, delegating new duties to its charge and establishing the numerous bureaus and divisions that now comprise the Treasury Department. As a major policy advisor to the President, the 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 United States domestic and international economic and fiscal policy; governing the fiscal operations of the 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 manufacturing of coins, currency, and other products for customer agencies and the public.

In September 2008, the Treasury Department began a number of emergency economic measures relating to the economy which involved various financing programs. Key initiatives effective for fiscal year 2008 involved programs concerning two Government Sponsored Enterprises (GSE), provision of a credit facility for GSEs and Federal Home Loan Banks, purchase of Mortgage Backed Securities, and setup of a Money Market Insurance Program (see Notes 24 and 25).

The Treasury Department includes the Departmental Offices (DO) and nine operating bureaus. For financial reporting purposes, DO is comprised of: International Assistance Programs (IAP), Office of Inspector General (OIG), Treasury Forfeiture Fund (TFF), Exchange Stabilization Fund (ESF), Community Development Financial Institutions Fund (CDFI), Office of D.C. Pensions (DCP), Treasury Inspector General for Tax Administration (TIGTA), Federal Financing Bank (FFB), and the DO policy offices. In addition, the Air Transportation Stabilization Board (ATSB) was also part of the DO reporting entity for the year ended September 30, 2007. The ATSB was set up to administer the temporary emergency program to assist air carriers that were in need of funds as a result of the terrorist attacks on the United States that occurred on September 11, 2001. The ATSB program was terminated at September 30, 2007. To close out its remaining budgetary resources during FY 2008, ATSB returned \$3.5M of unexpended appropriations to the General Fund of the United States. In fiscal year 2008 the management of the Treasury Franchise Fund was transferred from the Departmental Offices (DO) to the Bureau of Public Debt (BPD).

The nine operating bureaus are: Office of the Comptroller of the Currency (OCC); Bureau of Engraving and Printing (BEP); Financial Crimes Enforcement Network (FinCEN); Financial Management Service (FMS); Internal Revenue Service (IRS); U.S. Mint (Mint); Bureau of the Public Debt (BPD); Office of Thrift Supervision (OTS); and the Alcohol and Tobacco Tax and Trade Bureau (TTB).

The Treasury Department's financial statements reflect the reporting of its own entity activities, which include appropriations it receives to conduct its operations and revenue generated from those operations. They also reflect the reporting of certain non-entity (custodial) functions it performs on behalf of the U.S. Government and others. Non-entity activities include collecting of 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 others. The Treasury Department's reporting entity does not include the "General Fund" of the U.S. Government, which maintains receipt, disbursement, and appropriation accounts for all federal agencies.

Transactions and balances among the Treasury Department's entities have been eliminated from the Consolidated Balance Sheets, the Consolidated Statements of Net Cost, and the Consolidated Statements of Changes in Net Position.

C. Basis of Accounting and Presentation

The financial statements have been prepared from the accounting records of the Treasury Department in conformity with accounting principles generally accepted in the United States for federal entities, and the Office of Management and Budget (OMB) Circular A-136, "*Financial Reporting Requirements*," as amended. 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 of the U.S. Government.

These financial statements are provided to meet the requirements of the Government Management Reform Act of 1994. They consist of the Consolidated Balance Sheets, the Consolidated Statements of Net Cost, and the Consolidated Statements of Changes in Net Position, the Combined Statements of Budgetary Resources, and the Statements of Custodial Activity. The statements and the related notes are prepared in a comparative form to present both fiscal year 2008 and fiscal year 2007 information.

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

Throughout these financial statements, intra-governmental assets, liabilities, earned revenues, and costs have been classified according to the entity for these transactions. Intra-governmental assets and liabilities are those from or to other federal entities. Intra-governmental earned revenues are collections or accruals of revenue from other federal entities, and intra-governmental costs are payments or accruals of expenditure to other federal entities.

The financial statements should be read with the realization that they are for a component of a sovereign entity, that liabilities not covered by budgetary resources cannot be liquidated without the enactment of an appropriation, and that the payment of all liabilities other than for contracts can be abrogated by the sovereign entity.

D. Tax and Other Non-Entity Receivables

Tax receivables are not accrued until related tax returns are filed or assessments are made. Prepayments of taxes are netted against liabilities. Accruals are made to reflect penalties and interest on tax receivables through the balance sheet date. Tax receivables consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers for which the Treasury Department can support the existence of a receivable through taxpayer agreement, such as filing a tax return without sufficient payment, or a court ruling in favor of the Treasury Department. Tax receivables are shown on the balance sheet net of an allowance for doubtful accounts and abatements. The allowance for doubtful accounts reflects an estimate of the portion deemed to be uncollectible based on historical experience of similar taxes receivable.

E. Inventory and Related Property

Inventories and related property include inventory, operating materials and supplies, and forfeited property. The Treasury Department 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. All operating materials and supplies are recorded as an expense when consumed in operations.

Forfeited property is recorded at estimated fair market value at the time of seizure as deferred revenue, and may be adjusted to reflect the current fair market value at the end of the fiscal year. Property forfeited in satisfaction of a taxpayer's assessed liability is recorded when title to the property passes to the U.S. Government and a corresponding credit is made to the related taxes receivable. Direct and indirect holding costs are not capitalized for individual forfeited assets.

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. Revenue from the forfeiture of property is deferred until the property is sold or transferred to a state, local or federal agency. Revenue is not recognized if the forfeited property is ultimately destroyed or cannot be legally sold.

F. Loans and Interest Receivable – Entity and Non-Entity

Intra-governmental entity Loans and Interest Receivable from other federal agencies represent loans and interest receivable held by the Treasury Department. No subsidy costs were recorded for loans purchased from federal agencies or for guaranteed loans made to non-federal borrowers, because these are guaranteed (interest and principal) by those agencies.

Intra-governmental non-entity Loans and Interest Receivable from other federal agencies represent loans issued by The Treasury Department to federal agencies on behalf of the U.S. Government. The Treasury Department acts as an intermediary issuing these loans, because the agencies receiving these loans will lend these funds to others to carry out various programs of the Federal Government. Because of the Treasury Department's intermediary role in issuing these loans, the Treasury Department does not record an allowance or subsidy costs related to these loans. Instead, loan loss allowances and subsidy costs are recognized by the ultimate lender, the federal agency that issued the loans.

G. Advances to the Black Lung Trust Fund

Advances have been provided to the Department of Labor's Black Lung Trust Fund from the General Fund of the U.S. Government. The Bureau of the Public Debt accounts for the advances on behalf of the General Fund of the U.S. Government. Advances to the Black Lung Trust Fund are being accounted for pursuant to the Benefits Revenue Act which states: "In the event that fund resources are not adequate to meet fund obligations, then, advances of interest and principal are paid to the General Fund of the U.S. Government when the Secretary of the Treasury determines that funds are available in the trust fund for such purposes." The advance to the Black Lung Trust Fund is repayable with interest at a rate determined by the Secretary of the Treasury to be equal to the current average market yield on outstanding marketable obligations of the United States with remaining periods to maturity comparable to the anticipated period during which the advance will be outstanding. Advances made prior to 1982 carried rates of interest equal to the average rate borne by all marketable interest-bearing obligations of the United States then forming a part of the public debt.

These advances were retired on October 7, 2008 under the refinancing agreement authorized by the enactment of the Energy Improvement and Extension Act of 2008 on October 3, 2008. The Act gave authority to the Black Lung Disability Trust Fund to issue obligations to the Secretary of the Treasury and gave authority to the Secretary of the Treasury to purchase the obligations. The repayable advances were retired with the proceeds from these obligations as a one time appropriation to the Trust Fund. (See Note 26).

H. Property, Plant, and Equipment

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 expenses as incurred.

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

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.

The Treasury Department leases land and buildings from the General Services Administration (GSA) to conduct most of its operations. GSA charges a standard level users fee which approximates commercial rental rates for similar properties. Therefore, GSA-owned properties are not included in the Department's PP&E.

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

Depreciation is expensed on a straight-line basis over the estimated useful life of the asset with the exception of leasehold improvements, which are depreciated over the useful life of the lease or the useful life of the improvement, whichever is shorter. Service life ranges are high due to the Treasury Department's diversity of PP&E. Construction in progress and internal use software in development are not depreciated.

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

I. Federal Debt

Debt and associated interest are reported on the accrual basis of accounting. Interest costs are recorded as expenses when incurred, instead of when paid. Certain Treasury securities are issued at a discount or premium. These discounts and premiums are amortized over the term of the security using an interest method for all long term securities and the straight line method for short term securities. The Department of the Treasury also issues Treasury Inflation-Protected Securities (TIPS). The principal for TIPS is adjusted daily over the life of the security based on the Consumer Price Index for all Urban Consumers.

J. Pension Costs, Other Retirement Benefits, and Other Post Employment Benefits

The Treasury Department recognizes the full costs of its employees' pension benefits. However, the liabilities associated with these costs are recognized by the Office of Personnel Management (OPM) rather than the Treasury Department.

Most employees of the Treasury Department hired prior to January 1, 1984, participate in the Civil Service Retirement System (CSRS), to which the Treasury Department contributes 8.51% of salaries for regular CSRS employees.

On January 1, 1987, the Federal Employees' Retirement System (FERS) went into effect pursuant to Public Law 99-335. Employees hired after December 31, 1983, are automatically covered by FERS and Social Security. A primary feature of FERS is that it offers a savings plan to which the Treasury Department automatically contributes 1% of base pay and matches any employee contributions up to an additional 4% of base pay. For most employees hired after December 31, 1983, the Treasury Department also contributes the employer's matching share for Social Security. For the FERS basic benefit the Treasury Department contributes 11.2% for regular FERS employees.

Similar to federal retirement plans, OPM, rather than the Treasury Department, reports the 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 Treasury Department reports the full cost of providing other retirement benefits (ORB). The Treasury Department also recognizes an expense and 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, the Treasury bureaus, OCC and OTS, separately sponsor certain benefit plans for their employees. OCC sponsors a defined life insurance benefit plan for current and retired employees. Additionally, OTS provides certain health and life benefits for all retired employees that meet eligibility requirements.

K. Special Drawing Rights (SDR) Certificates Issued to Federal Reserve Banks

The Exchange Stabilization Fund (ESF) was established for use by the Secretary of the Treasury to account for the purchase or sale of foreign currencies, to hold U.S. foreign exchange and Special Drawing Rights (SDR) assets, and to provide financing to foreign governments. SDR transactions of the ESF require the explicit authorization of the Secretary of the Treasury. The Special Drawing Rights Act of 1968 authorized the Secretary of the Treasury to issue certificates, not to exceed the value of SDR holdings, to the Federal Reserve Banks in return for interest free dollar amounts equal to the face value of certificates issued. The certificates may be issued to finance the acquisition of SDR from other countries or to provide resources for financing other ESF operations. Certificates issued are to be redeemed by the Treasury Department at such times and in such amounts as the Secretary of the Treasury may determine. Certificates issued to Federal Reserve Banks are stated at their face value. It is not practical to estimate the fair value of Certificates Issued to Federal Reserve Banks since these certificates contain no specific terms of repayment.

L. 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. These future workers' compensation estimates were generated from an application of 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.

M. Revenue and Financing Sources

Treasury Department 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

Internal Revenue Service reimbursable costs to process installment agreements and accompanying photocopy and reproduction charges. Exchange revenues are recognized when earned; i.e., goods have been delivered or services have been rendered. Non-exchange revenues are recognized when received by the respective Treasury Department collecting bureau. Appropriations used are recognized as financing sources when related expenses are incurred or assets are purchased. Revenue from reimbursable agreements is recognized when the services are provided. The Treasury Department also incurs certain costs that are paid in total or in part by other federal entities, such as pension costs. These subsidized costs are recognized on the Consolidated Statement of Net Cost, and the imputed financing for these costs is recognized on the Consolidated 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 also are recognized for the period in which they occurred on the Consolidated Statement of Changes in Net Position.

The Treasury Department recognizes revenue it receives from disposition of forfeited property as non-exchange revenue on the Consolidated Statement of Changes in Net Position. The costs related to the forfeiture fund program are reported on the Consolidated Statement of Net Cost.

N. Custodial Revenues and Collections

Non-entity revenue reported on the Treasury Department's Statement of Custodial Activity includes cash collected by the Treasury Department, primarily taxes. 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 earmarked for certain trust funds. The Statements of Custodial Activity is presented on the "modified accrual basis." Revenues are recognized as cash is collected. The "accrual adjustment" is the net increase or decrease, during the reporting period, in net revenue related-assets and liabilities, mainly taxes receivable. The Balance Sheets include an estimated amount for taxes receivable and payable to the General Fund of the U.S. Government at September 30, 2008 and September 30, 2007.

O. Tax Assessments and Abatements

Under Internal Revenue Code Section 6201, the Treasury 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 Treasury 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.

P. Permanent and Indefinite Appropriations

Permanent and indefinite appropriations are used to disburse tax refunds, income tax credits, and child tax credits. These appropriations are not subject to budgetary ceilings established by Congress. Therefore, refunds payable at year end are not subject to funding restrictions. Refund payment funding is recognized as appropriations are used. Permanent indefinite authority for refund activity is not stated as a specific amount and is available for an indefinite period of time. Although funded through appropriations, refund activity, in most instances, is reported as a custodial activity of the Treasury Department, since refunds are, in substance, a custodial revenue-related activity resulting from taxpayer overpayments of their tax liabilities.

The Treasury Department also receives 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 have matured, been called, or are eligible for early redemption. These accounts are

not annual appropriations; and do not have refunds. Debt activity appropriations are related to the Treasury Department's liability and would be reported on the Treasury Department's Balance Sheet. Permanent indefinite authority for debt activity is available for an indefinite period of time.

Additionally, the Treasury Department receives 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 Federal Reserve for services provided. They also include appropriations provided to make other disbursements on behalf of the U.S. Government, including payments made to various parties as the result of certain claims and judgments rendered against the United States.

Q. Income Taxes

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

R. Use of Estimates

The Treasury Department has made certain estimates and assumptions relating to the reporting of assets, liabilities, revenues, expenses, and the disclosure of contingent liabilities to prepare these financial statements. Actual results could differ from these estimates. Major items subject to estimates include loan receivables (including Mortgage Backed Securities); investments in non-federal securities (including Freddie Mac and Fannie Mae); tax receivables; depreciation; money market insurance liability; liability for liquidity commitment (Freddie Mac and Fannie Mae); imputed costs; actuarial liabilities; cost and earned revenue allocations; contingent legal liabilities; and credit reform subsidy costs (Notes 3 and 24).

The Treasury recognizes the sensitivity of credit reform modeling to slight changes in some model assumptions and uses continual 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. Two of the emergency economic programs that Treasury implemented in the latter part of September 2008, the purchase program for Mortgage Backed Securities (MBS) and the Government Sponsored Enterprise credit line facility, both operate under the provisions of credit reform and the use of estimates as dictated by the Federal Credit Reform Act (Notes 3 and 24). Further, the assumptions underlying the estimated future liquidity payments to the GSE's are subject to a high level of market volatility, such that actual future payments may differ significantly from current estimates due to changing circumstances. The Troubled Asset Relief Program described further in subsequent event Note 26 will also require the use of sophisticated estimates.

The Treasury valuation of the investment in GSE we used the following methodologies:

Common Stock Warrants: The Black-Scholes Option Model (1973) was used to affirm that the value of the warrants is insensitive to the usual option input variables, including time to expiration and stock volatility, and that the value per warrant share is nominally less than the trading price at September 30, 2008.

Senior Preferred Stock: These shares were valued based on an interpolation of market prices during the five trading days prior to the announcement of the keepwell Agreement for (i) Fannie Mae and Freddie Mac subordinated debt, as adjusted for the tax advantages of stock dividends compared with taxable interest, and (ii) Fannie Mae and Freddie Mac preferred stock.

Treasury records investments in financial securities at cost at the date of purchase in accordance with OMB A-136. Disclosure of market values are made as of year end and any permanent impairment is recorded.

S. Credit Risk

Credit risk is the potential, no matter how remote, for financial loss from a failure of a borrower or a counter party to perform in accordance with underlying contractual obligations. The Treasury Department takes on possible credit risk when it makes direct loans or credits to foreign entities or becomes exposed to institutions which engage in financial transactions with foreign countries. Given the history of the Treasury Department with respect to such exposure and the financial policies in place in the U. S. Government and other institutions in which the United States participates, the Treasury Department expectations of credit losses is nominal.

The Treasury Department also takes on credit risk related to committed but undisbursed direct loans, its liquidity commitment to Government Sponsored Enterprises, its mortgage-backed securities portfolio, its insurance of non-FDIC insured money market funds, and its Terrorism Risk Insurance Program. Except for the Terrorism Risk Insurance Program, these activities focus on the underlying problems in the credit markets, and the ongoing turbulence in those markets exposes the Department to potential costs and losses. The extent of the risk assumed by the Treasury Department is described in more detail in the notes to the financial statements, and where applicable factored into credit reform models.

T. Earmarked Funds

Treasury has accounted for revenues and other financing sources for earmarked funds separately from other funds. This method was adopted in accordance with the provisions of the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards (SFFAS) No. 27, *Identifying and Reporting Earmarked Funds*. This standard amended SFFAS No. 7, *Revenue and Other Financing Sources*, by:

- Elaborating the special accountability needs associated with dedicated collections;
- Separating dedicated collections into two categories – earmarked funds and fiduciary activity; and
- Defining, and providing accounting and reporting guidance for earmarked funds.

Earmarked funds are financed by specifically identified revenues, often supplemented by 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 or purposes. SFFAS No. 27 defines the following three criteria for determining an earmarked fund: (1) A statute committing the Federal Government to use specifically identified revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; (2) Explicit authority for the earmarked fund to retain revenues and other financing sources not used in the current period for future use to finance the designated activities, benefits, or purposes; and (3) A requirement to account for and report on the receipt, use, and retention of the revenues and other financing sources that distinguished the earmarked fund from the Federal Government's general revenues.

U. Allocation Transfers

The Treasury 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. Beginning in fiscal year 2007, 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. The Treasury Department had no significant allocation transfers to report in fiscal years 2008 and 2007.

The Treasury Department allocates funds, as the parent, to the Department of Energy. OMB allows certain exceptions to allocation reporting for certain funds. Accordingly, the Treasury Department has reported certain funds for which the Treasury Department is the child in the allocation transfer, but in compliance with OMB guidance (A-136 III.4.2 section 5 for three exceptions), will report all activities relative to these allocation transfers in the Treasury Department's financial statements. The Treasury Department receives allocation transfers, as the child, from the Agency for International Development.

V. Credit Reform Accounting

The authoritative guidance for the credit reform portion of these statements are contained primarily in SFFAS No. 2, *Accounting for Direct Loans and Loan Guarantees*, as amended by SFFAS No. 18, *Amendments to Accounting Standards for Direct Loans and Loan Guarantees*, SFFAS No. 19, *Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees*. This guidance was promulgated as a result of the Federal Credit Reform Act (FCRA) of 1990.

The FCRA requires that the ultimate costs of a credit program be calculated, and the budgetary resources obtained, before the direct loan obligations are incurred. The cost of loan guarantee programs is the net present value of the estimated future cash flows from payments (for claims, interest rate subsidies). The primary purpose of the FCRA, which became effective on October 1, 1991, is to more accurately measure the cost of federal credit programs and to place the cost of such credit programs on a basis equivalent with other federal spending.

SFFAS No. 2, which generally mirrors the requirements of the FCRA, established guidance for estimating the cost of direct and guaranteed loan programs, as well as for recording direct loans and liability for loan guarantees for financial reporting purposes. SFFAS No. 2 states that the actual and expected costs of federal credit programs should be fully recognized in both budgetary and financial reporting. To accomplish this, agencies first predict or estimate the future performance of direct and guaranteed loans when preparing their annual budgets. The data used for these budgetary estimates are re-estimated after the fiscal year-end to reflect changes in actual loan performance and actual interest rates in effect when the loans were issued. The re-estimate data are then used to report the cost of the loans disbursed under the direct or guaranteed loan program as a "Program Cost" in the agencies' Statement of Net Cost.

The FCRA establishes budgetary and financing control for each credit program through the use of the program, financing and negative subsidy receipt accounts for direct loans obligated after September 30, 1991. The FCRA establishes the use of the program, financing, and general fund receipt for direct loans obligated after September 30, 1991 (Credit Reform). These accounts are classified as either budgetary or non-budgetary in the Combined Statements of Budgetary Resources. The budgetary accounts include the program accounts and receipt accounts. The non-budgetary accounts consist of the credit reform financing accounts.

The program account is a budget account that receives and obligates appropriations to cover the subsidy cost of a direct loan or guarantee and disburses the subsidy cost to the financing account. The program account also receives appropriations for administrative expenses. The financing account is a non-budgetary account that records all of the cash flows resulting from Credit Reform direct loans or loan guarantees. It disburses loans, collects repayments and fees, makes

claim payments, holds balances, borrows from U.S. Treasury Bureau of Public Debt, earns or pays interest, and receives the subsidy cost payment from the program account.

The general fund receipt account is a budget account used for the receipt of amounts paid from the financing account when there is a negative subsidy from the original estimate or a downward re-estimate. In most cases, the receipt account is a general fund receipt account and amounts are not earmarked for the credit program. They are available for appropriations only in the sense that all general fund receipts are available for appropriations. Any assets in this account are non-entity assets and are offset by intragovernmental liabilities. At the beginning of the following fiscal year, the fund balance in the general fund receipt account is transferred to the U.S. Treasury General Fund.

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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

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Accounts Receivable	A	D	396	466
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		17	14	14	0
1400	Department of the Interior		37	49	49	0
1500	Department of Justice		2	2	2	0
1601	Department of Labor		0	1	1	0
1800	United States Postal Service		0	6	6	0
1900	Department of State		1	1	1	0
2800	Social Security Administration		5	3	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS		26	52	52	0
4700	General Services Administration		143	132	132	0
4900	National Science Foundation		3	3	3	0
5000	Securities and Exchange Commission		1	1	1	0
5100	Federal Deposit Insurance Corporation		0	1	1	0
6800	Environmental Protection Agency		21	18	18	0
6900	Department of Transportation		0	1	1	0
7000	Department of Homeland Security		2	8	8	0
7200	Agency for International Development		0	11	11	0
7500	Department of Health and Human Services		69	47	47	0
8600	Department of Housing and Urban Development		1	1	1	0
8900	Department of Energy		6	6	6	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9500	Independent and Other Agencies		3	4	4	0
DE00	Department of Defense		59	105	105	0
Total			396	466	466	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Advances to Others and Prepayments	A	D	13	32
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		6	23	23	0
1800	United States Postal Service		2	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS		0	1	1	0
4700	General Services Administration		1	2	2	0
9500	Independent and Other Agencies		3	3	3	0
DE00	Department of Defense		1	2	2	0
Total			13	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Interest Receivable	A	D	1,033	1,516
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		59	364	364	0
1400	Department of the Interior		392	513	513	0
1800	United States Postal Service		1	3	3	0
3600	DEPARTMENT OF VETERANS AFFAIRS		0	27	27	0
4700	General Services Administration		37	38	38	0
5100	Federal Deposit Insurance Corporation		0	1	1	0
6000	Railroad Retirement Board		69	73	73	0
6400	Tennessee Valley Authority		0	2	2	0
6900	Department of Transportation		1	2	2	0
7000	Department of Homeland Security		359	366	366	0
7200	Agency for International Development		0	24	24	0
8600	Department of Housing and Urban Development		84	96	96	0
8900	Department of Energy		20	(8)	(8)	0
9100	Department of Education		3	4	4	0
9500	Independent and Other Agencies		8	10	10	0
DE00	Department of Defense		0	1	1	0
	Total		1,033	1,516	1,516	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Loans Receivable	A	D	274,305	245,474
					Variance:	0
					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		77,518	74,737	74,737	0
1300	Department of Commerce		477	646	646	0
1400	Department of the Interior		323	345	345	0
1500	Department of Justice		0	20	20	0
1601	Department of Labor		10,484	10,057	10,057	0
1800	United States Postal Service		7,200	4,200	4,200	0
1900	Department of State		2	2	2	0
2500	National Credit Union Administration		1,109	0	0	0
2700	Federal Communications Commission		113	106	106	0
3600	DEPARTMENT OF VETERANS AFFAIRS		1,579	1,052	1,052	0
4700	General Services Administration		2,098	2,151	2,151	0
6000	Railroad Retirement Board		3,096	2,945	2,945	0
6800	Environmental Protection Agency		13	16	16	0
6900	Department of Transportation		1,762	1,039	1,039	0
7000	Department of Homeland Security		17,360	17,786	17,786	0
7200	Agency for International Development		477	474	474	0
7300	Small Business Administration		9,473	11,383	11,383	0
8300	Export-Import Bank of the United States		2,929	4,364	4,364	0
8600	Department of Housing and Urban Development		5,524	5,364	5,364	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		2,186	2,241	2,241	0
9100	Department of Education		128,670	104,288	104,288	0
9500	Independent and Other Agencies		1,650	1,952	1,952	0
DE00	Department of Defense		262	306	306	0
Total			274,305	245,474	245,474	0

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
BS		Other Assets (without reciprocals)	A	D	10,100,763	9,052,624
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		10,100,763	9,052,624	9,052,624	0
Total			10,100,763	9,052,624	9,052,624	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Accounts Payable	L	C	111	92
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		24	23	23	0
1500	Department of Justice		3	13	13	0
1601	Department of Labor		14	14	14	0
1800	United States Postal Service		7	2	2	0
2400	Office of Personnel Management		1	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS		3	2	2	0
4700	General Services Administration		19	11	11	0
7000	Department of Homeland Security		12	11	11	0
7500	Department of Health and Human Services		13	9	9	0
9100	Department of Education		4	4	4	0
9500	Independent and Other Agencies		3	1	1	0
DE00	Department of Defense		8	1	1	0
	Total		(111)	(92)	(92)	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Advances from Others and Deferred Credits	L	C	40	35
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1500	Department of Justice		5	7	7	0
1900	Department of State		3	4	4	0
4700	General Services Administration		1	1	1	0
7000	Department of Homeland Security		12	8	8	0
7200	Agency for International Development		8	11	11	0
8600	Department of Housing and Urban Development		2	2	2	0
9500	Independent and Other Agencies		9	2	2	0
	Total		(40)	(35)	(35)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Benefit Program Contributions Payable	L	C	199	183
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		121	120	120	0
2400	Office of Personnel Management		59	45	45	0
9900	Treasury General Fund		19	18	18	0
	Total		(199)	(183)	(183)	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Federal Debt	L	C	4,226,059	3,940,220
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		108	94	94	0
1400	Department of the Interior		7,196	7,228	7,228	0
1500	Department of Justice		2,075	1,886	1,886	0
1601	Department of Labor		72,700	75,131	75,131	0
1602	PENSION BENEFIT GUARANTY CORPORATION		19,718	14,523	14,523	0
1800	United States Postal Service		1,605	979	979	0
1900	Department of State		14,891	14,412	14,412	0
2400	Office of Personnel Management		810,950	775,580	775,580	0
2500	National Credit Union Administration		7,355	7,142	7,142	0
2700	Federal Communications Commission		5,717	4,950	4,950	0
2800	Social Security Administration		2,367,138	2,182,091	2,182,091	0
3600	DEPARTMENT OF VETERANS AFFAIRS		11,756	12,247	12,247	0
5100	Federal Deposit Insurance Corporation		35,032	53,745	53,745	0
6000	Railroad Retirement Board		1,405	1,970	1,970	0
6800	Environmental Protection Agency		6,135	5,710	5,710	0
6900	Department of Transportation		21,614	21,057	21,057	0
7000	Department of Homeland Security		3,103	2,778	2,778	0
7500	Department of Health and Human Services		380,736	361,291	361,291	0
7802	Farm Credit System Insurance		2,644	2,369	2,369	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
	Corporation					
8000	National Aeronautics and Space Administration		17	17	17	0
8600	Department of Housing and Urban Development		28,275	30,955	30,955	0
8900	Department of Energy		27,417	26,758	26,758	0
9500	Independent and Other Agencies		8,247	7,457	7,457	0
DE00	Department of Defense		390,225	329,850	329,850	0
	Total		(4,226,059)	(3,940,220)	(3,940,220)	0

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
BS		Interest Payable	L	C	50,519	48,760
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	1	1	0
1300	Department of Commerce		0	1	1	0
1400	Department of the Interior		25	23	23	0
1500	Department of Justice		0	2	2	0
1601	Department of Labor		864	883	883	0
1602	PENSION BENEFIT GUARANTY CORPORATION		82	1	1	0
1900	Department of State		194	195	195	0
2400	Office of Personnel Management		9,958	9,817	9,817	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2500	National Credit Union Administration		72	69	69	0
2700	Federal Communications Commission		6	24	24	0
2800	Social Security Administration		29,112	27,726	27,726	0
3600	DEPARTMENT OF VETERANS AFFAIRS		169	207	207	0
5100	Federal Deposit Insurance Corporation		449	681	681	0
6000	Railroad Retirement Board		2	12	12	0
6800	Environmental Protection Agency		40	43	43	0
6900	Department of Transportation		86	87	87	0
7000	Department of Homeland Security		27	23	23	0
7500	Department of Health and Human Services		4,661	4,582	4,582	0
7802	Farm Credit System Insurance Corporation		19	15	15	0
8600	Department of Housing and Urban Development		269	315	315	0
8900	Department of Energy		131	119	119	0
9500	Independent and Other Agencies		69	73	73	0
DE00	Department of Defense		4,284	3,861	3,861	0
	Total		(50,519)	(48,760)	(48,760)	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
BS		Other Liabilities (without reciprocals)	L	C	667,107	328,964
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		(4)	(4)	(4)	0
9500	Independent and Other Agencies		0	(3)	(3)	0
9900	Treasury General Fund		667,111	328,973	328,973	0
9999	Unidentified		0	(2)	(2)	0
Total			(667,107)	(328,964)	(328,964)	0

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Statement: STATEMENT OF NET COST

Fiscal Year: 2008

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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	14,239	13,586
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		4,080	4,270	4,270	0
1300	Department of Commerce		24	24	24	0
1400	Department of the Interior		6	8	8	0
1601	Department of Labor		739	717	717	0
1800	United States Postal Service		27	5	5	0
2700	Federal Communications Commission		14	30	30	0
3600	DEPARTMENT OF VETERANS AFFAIRS		116	77	77	0
4700	General Services Administration		143	146	146	0
6000	Railroad Retirement Board		177	180	180	0
6400	Tennessee Valley Authority		3	7	7	0
6800	Environmental Protection Agency		1	1	1	0
6900	Department of Transportation		90	44	44	0
7000	Department of Homeland Security		729	743	743	0
7200	Agency for International Development		25	25	25	0
7300	Small Business Administration		527	603	603	0
8300	Export-Import Bank of the United States		251	307	307	0
8600	Department of Housing and Urban Development		387	473	473	0
8900	Department of Energy		46	52	52	0
9100	Department of Education		6,705	5,693	5,693	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

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Entity: 2000 - Department of the Treasury

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Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9500	Independent and Other Agencies		131	159	159	0
DE00	Department of Defense		18	22	22	0
Total			(14,239)	(13,586)	(13,586)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Borrowings Gains	ER	C	44	18
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		44	17	17	0
DE00	Department of Defense		0	1	1	0
Total			(44)	(18)	(18)	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Buy/Sell Revenue	ER	C	332	582
Variance:					0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		11	13	13	0
1300	Department of Commerce		3	4	4	0
1400	Department of the Interior		1	5	5	0
1500	Department of Justice		14	22	22	0
1601	Department of Labor		144	3	3	0
1900	Department of State		4	7	7	0
2400	Office of Personnel Management		1	1	1	0
2800	Social Security Administration		851	101	101	0
3600	DEPARTMENT OF VETERANS AFFAIRS		9	17	17	0
4700	General Services Administration		2	3	3	0
4900	National Science Foundation		2	1	1	0
5000	Securities and Exchange Commission		2	4	4	0
5100	Federal Deposit Insurance Corporation		1	3	3	0
6000	Railroad Retirement Board		1	1	1	0
6800	Environmental Protection Agency		1	1	1	0
6900	Department of Transportation		1	1	1	0
7000	Department of Homeland Security		29	34	34	0
7200	Agency for International Development		7	29	29	0
7300	Small Business Administration		1	1	1	0
7500	Department of Health and Human		173	99	99	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
	Services					
8000	National Aeronautics and Space Administration		1	0	0	0
8600	Department of Housing and Urban Development		11	12	12	0
9100	Department of Education		1	1	1	0
9500	Independent and Other Agencies		21	27	27	0
9900	Treasury General Fund		(1,041)	0	0	0
DE00	Department of Defense		81	192	192	0
	Total		(332)	(582)	(582)	0

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
NCS		Benefit Program Costs	GC	D	1,851	1,766
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		102	88	88	0
2400	Office of Personnel Management		1,325	1,276	1,276	0
6900	Department of Transportation		1	1	1	0
9900	Treasury General Fund		423	401	401	0
	Total		1,851	1,766	1,766	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Borrowing Losses	GC	D	0	10
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	10	10	0
	Total		0	10	10	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Borrowing and Other Interest Expense	GC	D	5,044	4,633
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		545	466	466	0
1300	Department of Commerce		2	2	2	0
1400	Department of the Interior		4	8	8	0
2700	Federal Communications Commission		10	26	26	0
3600	DEPARTMENT OF VETERANS AFFAIRS		191	160	160	0
6900	Department of Transportation		41	25	25	0
7000	Department of Homeland Security		9	6	6	0
7200	Agency for International Development		88	89	89	0
7300	Small Business Administration		202	329	329	0
7500	Department of Health and Human Services		5	6	6	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
8300	Export-Import Bank of the United States		92	97	97	0
8600	Department of Housing and Urban Development		576	490	490	0
9100	Department of Education		3,227	2,867	2,867	0
9500	Independent and Other Agencies		50	59	59	0
9900	Treasury General Fund		0	1	1	0
DE00	Department of Defense		2	2	2	0
	Total		5,044	4,633	4,633	0

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
NCS		Buy/Sell Costs	GC	D	1,743	1,550
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		20	19	19	0
1300	Department of Commerce		2	3	3	0
1400	Department of the Interior		23	25	25	0
1500	Department of Justice		(4)	6	6	0
1601	Department of Labor		23	21	21	0
1800	United States Postal Service		384	272	272	0
1900	Department of State		15	14	14	0
2400	Office of Personnel Management		28	26	26	0
3600	DEPARTMENT OF VETERANS		2	1	1	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
	AFFAIRS					
4700	General Services Administration		810	813	813	0
5100	Federal Deposit Insurance Corporation		0	1	1	0
6800	Environmental Protection Agency		30	2	2	0
6900	Department of Transportation		21	21	21	0
7000	Department of Homeland Security		164	153	153	0
7200	Agency for International Development		29	16	16	0
7300	Small Business Administration		0	4	4	0
7500	Department of Health and Human Services		23	17	17	0
8300	Export-Import Bank of the United States		11	1	1	0
8900	Department of Energy		3	3	3	0
9500	Independent and Other Agencies		122	117	117	0
DE00	Department of Defense		37	15	15	0
	Total		1,743	1,550	1,550	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Federal Securities Interest Expense	GC	D	212,423	193,909
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		6	7	7	0
1400	Department of the Interior		248	334	334	0
1500	Department of Justice		100	141	141	0
1601	Department of Labor		3,635	3,355	3,355	0
1602	PENSION BENEFIT GUARANTY CORPORATION		1,625	313	313	0
1800	United States Postal Service		10	170	170	0
1900	Department of State		782	778	778	0
2400	Office of Personnel Management		40,488	39,498	39,498	0
2500	National Credit Union Administration		302	316	316	0
2700	Federal Communications Commission		161	295	295	0
2800	Social Security Administration		115,105	108,099	108,099	0
3600	DEPARTMENT OF VETERANS AFFAIRS		705	747	747	0
5100	Federal Deposit Insurance Corporation		2,946	2,592	2,592	0
6000	Railroad Retirement Board		35	79	79	0
6800	Environmental Protection Agency		242	259	259	0
6900	Department of Transportation		473	510	510	0
7000	Department of Homeland Security		107	108	108	0
7500	Department of Health and Human Services		19,242	18,473	18,473	0
7802	Farm Credit System Insurance		90	98	98	0

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
	Corporation					
8000	National Aeronautics and Space Administration		1	1	1	0
8600	Department of Housing and Urban Development		1,458	1,405	1,405	0
8900	Department of Energy		239	1,003	1,003	0
9500	Independent and Other Agencies		350	352	352	0
DE00	Department of Defense		24,073	14,976	14,976	0
	Total		212,423	193,909	193,909	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
NCS		Imputed Costs	GC	D	730	740
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		730	740	740	0
	Total		730	740	740	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
CUST		Expenditure Transfers-out of financing sources	CF	D	13	11
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		13	11	0	11
	Total		13	11	0	11

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
CUST		Borrowing and other interest revenue	F	C	0	1
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		0	1	1	0
	Total		0	(1)	(1)	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
CUST	I	Expenditure transfers-out of financing sources	F	C	0	0
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	0	(11)	11
	Total		0	0	11	11

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
CUST	I	Other Financing Sources	F	C	0	0
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	0	4	(4)
1400	Department of the Interior		0	0	(279)	279
1500	Department of Justice		0	0	2	(2)
1601	Department of Labor		0	0	107	(107)
1900	Department of State		0	0	2	(2)
2800	Social Security Administration		0	0	605	(605)
3600	DEPARTMENT OF VETERANS AFFAIRS		0	0	9	(9)
4700	General Services Administration		0	0	57	(57)
6900	Department of Transportation		0	0	1	(1)
7000	Department of Homeland Security		0	0	3	(3)
7500	Department of Health and Human		0	0	136	(136)

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
	Services					
8000	National Aeronautics and Space Administration		0	0	2	(2)
8600	Department of Housing and Urban Development		0	0	6	(6)
9500	Independent and Other Agencies		0	0	5	(5)
9900	Treasury General Fund		0	0	(2,445,316)	2,445,316
DE00	Department of Defense		0	0	60	(60)
	Total		0	0	2,444,596	2,444,596

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
CUST		Other budgetary financing sources	F	C	(2,365,062)	(2,444,596)
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	4	0	4
1400	Department of the Interior		(312)	(279)	0	(279)
1500	Department of Justice		0	2	0	2
1601	Department of Labor		141	107	0	107
1900	Department of State		0	2	0	2
2800	Social Security Administration		735	605	0	605
3600	DEPARTMENT OF VETERANS AFFAIRS		0	9	0	9
4700	General Services Administration		0	57	0	57

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Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
6900	Department of Transportation		0	1	0	1
7000	Department of Homeland Security		0	3	0	3
7500	Department of Health and Human Services		166	136	0	136
8000	National Aeronautics and Space Administration		0	2	0	2
8600	Department of Housing and Urban Development		0	6	0	6
9500	Independent and Other Agencies		0	5	0	5
9900	Treasury General Fund		(2,365,792)	(2,445,316)	0	(2,445,316)
DE00	Department of Defense		0	60	0	60
	Total		2,365,062	2,444,596	0	(2,444,596)

Agency FS	Status	CP Line Description	Account Type	NB	2008-SEPTEMBER	2007-SEPTEMBER
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	10	8
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1500	Department of Justice		1	0	0	0
9900	Treasury General Fund		9	8	0	8
	Total		10	8	0	8

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	21	24
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		21	24	24	0
	Total		21	24	24	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Expenditure transfers-in of financing sources	F	C	13	11
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		13	11	11	0
	Total		(13)	(11)	(11)	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	729	740
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		729	740	740	0
	Total		(729)	(740)	(740)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	24	27
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
7200	Agency for International Development		24	22	22	0
9500	Independent and Other Agencies		0	5	5	0
	Total		(24)	(27)	(27)	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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP	I	Nonexpenditure transfers-out of unexpended appropriations and financing sources	F	C	0	0
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	0	(8)	8
	Total		0	0	8	8

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP	I	Other Financing Sources	F	C	0	0
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		0	0	(5,692)	5,692
	Total		0	0	5,692	5,692

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I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	(17,250)	(5,692)
				Variance:	0	0

Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		2	0	0	0
1400	Department of the Interior		1	0	0	0
1500	Department of Justice		7	0	0	0
1900	Department of State		9	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		23	0	0	0
4700	General Services Administration		13	0	0	0
6900	Department of Transportation		3	0	0	0
7000	Department of Homeland Security		1	0	0	0
7500	Department of Health and Human Services		42	0	0	0
8600	Department of Housing and Urban Development		1	0	0	0
8900	Department of Energy		1	0	0	0
9500	Independent and Other Agencies		10	0	0	0
9900	Treasury General Fund		(17,389)	(5,692)	0	(5,692)
DE00	Department of Defense		26	0	0	0
	Total		17,250	5,692	0	(5,692)

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

11-18-2008 17:05:35

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF CHANGES IN NET POSITION

Fiscal Year: 2008

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>2008-SEPTEMBER</u>	<u>2007-SEPTEMBER</u>
SCNP		Other non-budgetary financing sources	F	C	(7,992)	0
				Variance:	0	0
Trading Partner	Name	Status	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(7,992)	0	0	0
	Total		7,992	0	0	0

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

Other Data: 01	Statement of Operations and Changes in Net Position	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	None
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	CY - Low Range	CY - High Range	PY - Low Range	PY - High Range
1			Debit				
2			Debit				
3			Debit				
4			Debit				
5			Debit				

Tab: Other Text Data

Section: A	Section Name: Nonexchange Revenue: Specific potential accruals not made as a result of using the modified cash basis of accounting.
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Line	Question	Answer
1	Provide the practical and inherent limitations affecting the accrual of taxes and duties. (SFFAS No. 7, par.64)	<p>For IRS, this is referring to the difference between cash and accrual accounting. IRS used a modified cash basis for the Custodial Financial Statements, because of the limitations in the assessment process regarding the delay in the time when there is a legally enforceable claim. Accrual accounting provides more accurate and complete information about receivables and refund legally receivable and collectible concerning the components of the Government's revenue stream, and is the reason IRS computes the allowance for doubtful accounts (ADA). Since cash basis tax revenue still needs to be accounted for in conjunction with ADA, forming the basis of IRS's accounting methodology.</p> <p>TTB records a year-end accrual for the known amount of tax revenue to be collected. This information is obtained from tax forms that are submitted to the National Revenue Center, but have not been individually processed and recorded in the accounting system. TTB is not able to obtain the information necessary to record the majority of the earned custodial revenue due to the fact that this amount is unknown until the taxpayer files a return.</p>

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

Other Data: 02	Taxes	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)	Line Attributes: Dollars
		Rounding Method: Millions
		Decimal: Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	67,000	65,000	65,000	0
2		Estimated realizable value of pre-assessment work-in-progress	Debit				
3		Changes in 1 and 2 above	Debit		65,000	65,000	0
4		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	22,000	21,000	21,000	0
5		Management's best estimate of unasserted claims for refunds	Debit				
6		Changes in 4 and 5 above	Debit		21,000	21,000	0
7		Amount of assessments written off that continue to be statutorily collectible	Debit	99,000	100,000	100,000	0

**U.S. Department of the Treasury
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Other Data: 02	Taxes	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Appendix A
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)	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		Realizable value of pre-assessment work-in-progress	Debit				
2		Changes in line 1 above	Debit				
3		Management's best estimate of unasserted claims for refunds	Debit				
4		Changes in line 3 above	Debit				

Tab: Other Text Data

Section: A	Section Name: Taxes (SSFAS No.7, par. 67-69)
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Line	Question	Answer
1	Provide the explicit definitions of estimated amounts of the size of the tax gap.	<p>Reducing the tax gap is at the heart of IRS's enforcement programs. The tax gap is the difference between what taxpayers should pay and what they actually pay due to not filing tax returns, not paying their reported tax liability on time, or failing to report their correct tax liability. The tax gap, about \$345 billion based on updated FY 2007 estimates, represents the amount of noncompliance with the tax laws. Underreporting tax liability accounts for 83 percent of the gap, with the remainder almost evenly divided between non-filing (eight percent) and underpaying (nine percent). The IRS remains committed to finding ways to increase compliance and reduce the tax gap, while minimizing the burden on the vast majority of taxpayers who pay their taxes accurately and on time.</p> <p>The tax gap is the aggregate amount of tax (i.e., excluding interest and penalties) that is imposed by the tax laws for any given tax year but is not paid voluntarily and timely. 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. 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. Obviously, some of the tax gap arises from intentional (willful) noncompliance, and some of it arises from unintentional mistakes.</p>

**U.S. Department of the Treasury
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Other Data: 02	Taxes	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Appendix A
Status: Complete		I = Inactive Line	

Tab: Other Text Data

Section: A **Section Name:** Taxes (SSFAS No.7, par. 67-69)

Line	Question	Answer
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	<p>The collection gap is the cumulative amount of tax, penalties, and interest that has been assessed over many years, but has not been paid by a certain point in time, and which the Service expects to remain uncollectible. In essence, it represents the difference between the total balance of unpaid assessments and the net taxes receivable reported on the Service's balance sheet. 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).</p> <p>"The Internal Revenue Service developed the concept of the tax gap as a way to gauge taxpayers' compliance with their federal tax obligations. The tax gap measures the extent to which taxpayers do not file their tax returns and pay the correct tax on time.</p> <p>Previous estimates of the tax gap relied on detailed research that was conducted for tax years 1988 and earlier. To update this research and reflect a changing economy, revisions to the tax code and more subtle shifts in individual behavior, the IRS launched the National Research Program (NRP) in 2001.</p> <p>The current estimates based on the NRP are preliminary, so they are shown as ranges. As refinements are made to the tax gap analysis, some of these estimates may change. It is unlikely, but possible, that the final estimates of the tax gap will fall outside of the established range."</p>
3	Provide cross-references to portions of the tax gap due from identified noncompliant taxpayers and importers.	N/A
4	Provide the estimates of the annual tax gap (amounts should specifically define whether it includes or excludes estimates of tax due on illegally earned revenue).	The tax gap figure does not include taxes that should have been paid on income from the illegal sector of the economy.
5	Disclose the amounts by which trust funds may be over- or under-funded in comparison with the requirements of law, if reasonable estimable.	N/A

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

Other Data: 03	Annual Revenues and Expenditures	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	None
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: Revenue from Other Government Accounts (to be completed by Department of Treasury only)	No Data: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
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Line	Status	Line Description	NB	Other Government
1		Transfers	Debit	
2		Interest credits	Debit	
3		Total	N/A	

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**U.S. Department of the Treasury
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Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	None
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Investment in Non-Federal physical property (SFFAS No. 8, par 87)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other non-Federal physical property	Debit					

Section: B	Section Name: Research and Development: Investment in Development (SFFAS No. 8, par. 100)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in development	Debit					

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Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	None
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 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					

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

Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investments in basic research	Debit					

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Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: None	
Status: Complete			

I = Inactive Line

Tab: Other Data Info.

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

Line	Status	Line Description	NB	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other investment in applied research	Debit					

Tab: Other Text Data

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

Tab: Other Text Data

Section: B	Section Name: Research and Development: Investment 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. (SFFAS No. 8, par. 100)	
2	Provide a description of the progress of major development 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)	

Tab: Other Text Data

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 94)	No Data: YES
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Line	Question	Answer
1	Provide a description of the major education and training programs considered Federal investments in human capital. (SFFAS No.8, par. 94)	

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Other Data: 09	Stewardship Investments	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	None
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: D **Section Name:** Research and Development: Investment 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. (SFFAS No. 8, par. 100)	
2	Provide a description of any major new discoveries made during the year (SFFAS No. 8, par. 99)	

Tab: Other Text Data

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

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

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

Other Data: 10	Deferred Maintenance	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Treasury	
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A		Section Name: Range of Amounts				No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined			
Line	Status	Line Description	NB	CY- Low	D	CY- High	D	CY - Critical Maintenance	D	PY- Low	D	PY- High	D	PY - Critical Maintenance	D
1		Buildings, structures, and facilities	N/A												
2		Furniture, fixtures, and equipment	N/A												
3		Other general property, plant, and equipment	N/A												
4		Heritage assets	N/A												
5		Stewardship land	N/A												

Section: B		Section Name: Amount				No Data: YES		Line Attributes: Dollars		Rounding Method: User-Defined		Decimal: User-Defined	
Line	Status	Line Description	NB	CY	D	PY	D						
1	I	Buildings, structures, and facilities	N/A										
2	I	Furniture, fixtures, and equipment	N/A										
3	I	Other general property, plant, and equipment	N/A										
4	I	Heritage assets	N/A										
5	I	Stewardship land	N/A										

**U.S. Department of the Treasury
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Other Data: 12	Tax Burden	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: IRS' PAR	
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Individual Income Tax Returns for Tax Year 2006 for the following AGI levels	Line Attributes: Units
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	37,614,000.0000
2		\$15,000 under \$30,000	N/A	29,649,000.0000
3		\$30,000 under \$50,000	N/A	24,907,000.0000
4		\$50,000 under \$100,000	N/A	30,053,000.0000
5		\$100,000 under \$200,000	N/A	12,110,000.0000
6		\$200,000 or more	N/A	4,088,000.0000

Section: B	Section Name: Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2006	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero
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Line	Status	Line Description	NB	AGI	Total Income Tax
1		Under \$15,000	Debit	188,624	3,141
2		\$15,000 under \$30,000	Debit	655,386	22,562
3		\$30,000 under \$50,000	Debit	973,569	59,846
4		\$50,000 under \$100,000	Debit	2,123,894	185,019
5		\$100,000 under \$200,000	Debit	1,610,028	210,538
6		\$200,000 or more	Debit	2,431,160	545,226

**U.S. Department of the Treasury
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Other Data: 12	Tax Burden	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	IRS' PAR
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Individual AGI and Income Tax Information-Individual Income Tax Returns for Tax Year 2006	Line Attributes: Dollars	
		Rounding Method: Whole-Dollars	Decimal: Zero

Line	Status	Line Description	NB	Avg. AGI per return	Avg. Income Tax per return
1		Under \$15,000	Debit	5,015	84
2		\$15,000 under \$30,000	Debit	22,105	761
3		\$30,000 under \$50,000	Debit	39,088	2,403
4		\$50,000 under \$100,000	Debit	70,672	6,156
5		\$100,000 under \$200,000	Debit	132,956	17,386
6		\$200,000 or more	Debit	594,740	133,380

Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2006	Line Attributes: Percent	
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	1.7000
2		\$15,000 under \$30,000	N/A	3.4000
3		\$30,000 under \$50,000	N/A	6.1000
4		\$50,000 under \$100,000	N/A	8.7000
5		\$100,000 under \$200,000	N/A	13.1000
6		\$200,000 or more	N/A	22.4000

**U.S. Department of the Treasury
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Other Data: 12	Tax Burden	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	IRS' PAR
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: E	Section Name: Income Subject to Tax & Total Income Tax After Credits:Corp. Income for Tax Year 2005	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	Income Subject to Tax	Total Income Tax After Credits
1		Zero Assets	Debit	19,086	5,094
2		\$1 under \$500	Debit	9,223	1,698
3		\$500 under \$1,000	Debit	4,473	1,043
4		\$1,000 under \$5,000	Debit	-14,935	4,372
5		\$5,000 under \$10,000	Debit	9,367	3,060
6		\$10,000 under \$25,000	Debit	13,506	4,456
7		\$25,000 under \$50,000	Debit	13,459	4,366
8		\$50,000 under \$100,000	Debit	14,239	4,624
9		\$100,000 under \$250,000	Debit	31,250	9,935
10		\$250,000 or more	Debit	1,071,781	273,431

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2005	Line Attributes: Percent	
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Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	26.7000
2		\$1 under \$500	N/A	18.4000
3		\$500 under \$1,000	N/A	23.3000
4		\$1,000 under \$5,000	N/A	29.3000
5		\$5,000 under \$10,000	N/A	32.7000
6		\$10,000 under \$25,000	N/A	33.0000
7		\$25,000 under \$50,000	N/A	32.4000
8		\$50,000 under \$100,000	N/A	32.5000

**U.S. Department of the Treasury
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Other Data: 12	Tax Burden	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	IRS' PAR
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 2005	Line Attributes: Percent
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Line	Status	Line Description	NB	Income Subject to Tax
9		\$100,000 under \$250,000	N/A	31.8000
10		\$250,000 or more	N/A	25.5000

**U.S. Department of the Treasury
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Other Data: 13	Other information	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	IRS PAR
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: Billions	Decimal: Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	Debit	5	15	15	0
2		Claims under appeal	Debit	17	6	6	0

Section: B	Section Name: Other information related to taxes	Line Attributes: Dollars	
		Rounding Method: Millions	Decimal: Zero

Line	Status	Line Description	NB	2008 - SEPTEMBER	2007 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Payroll taxes paid by Federal agencies included in individual and FICA taxes	Debit	12,931	73,718	73,718	0
2		Refundable portion of child care tax credits issued	Debit	34,074	16,137	16,137	0
3		Amount of EITC refunds	Debit	40,600	38,274	38,274	0
4		Amount of EITC refunds applied to reduce taxpayer liability	Debit	7,950	6,425	6,425	0

**U.S. Department of the Treasury
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Other Data: 15	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
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	2008 - SEPTEMBER	2007 - 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 insurance 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)	

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

Other Data: 16	Stewardship Land	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Stewardship Land	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	Beginning Balance	Acquired	Withdrawn	Ending Balance
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		Mission Land	N/A				
6		Water, Power, and Recreation	N/A				
7		All Other	N/A				

Tab: Other Text Data

Section: A	Section Name: Stewardship Land	No Data: YES
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Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	

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

Other Data: 17	Heritage Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES	Line Attributes: Units
-------------------	---	---------------------	-------------------------------

Line	Status	Line Description	NB	CY:Physical units as of the beginning of the year	CY:Physical units added during the fiscal year	CY:Physical units withdrawn during the fiscal year	CY:Physical units as of the end of the year	PY:Physical units as of the beginning of the year	PY:Physical units added during the fiscal year
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year
1			N/A		
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)	No Data: YES	Line Attributes: Units
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Line	Status	Line Description	NB	CY:Physical units as of the beginning of the year	CY:Physical units added during the fiscal year	CY:Physical units withdrawn during the fiscal year	CY:Physical units as of the end of the year	PY:Physical units as of the beginning of the year	PY:Physical units added during the fiscal year
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year
1			N/A		

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

Other Data: 17	Heritage Assets	Fiscal Year: 2008	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Treasury
Status: Complete	I = Inactive Line		

Tab: Other Data Info.					
Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES	Line Attributes: Units		
Line	Status	Line Description	NB	PY:Physical units withdrawn during the fiscal year	PY:Physical units as of the end of the year
2			N/A		
3			N/A		
4			N/A		
5			N/A		

Tab: Other Text Data		
Section: A	Section Name: Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES
Line	Question	Answer
1	Provide the condition of each major category of the heritage assets (SFFAS 29, par. 26).	

Tab: Other Text Data		
Section: B	Section Name: Non-Collection Type Heritage Assets (SFFAS No. 29, par. 25d)	No Data: YES
Line	Question	Answer
1	Provide the condition of each major category of the heritage assets (SFFAS 29, par. 26).	

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
3	Fund Balance		A	D	F	275,368	74,767
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Fund Balance with Treasury		F	275,368	74,767	74,767	0
Total:			275,368	74,767	74,767	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
4	Loans and Interest Receivable		A	D	F	264,854	236,932
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	1,033	1,516	1,516	0
Loans Receivable		F	263,821	235,416	235,416	0
Total:			264,854	236,932	236,932	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
5	Advances to the Black Lung Trust Fund		A	D	F	10,484	10,058
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		F	10,484	10,058	10,058	0
Total:			10,484	10,058	10,058	0

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

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
6	Due From the General Fund		A	D	F	10,100,763	9,052,624
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets (without reciprocals)		F	10,100,763	9,052,624	9,052,624	0
Total:			10,100,763	9,052,624	9,052,624	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
7	Accounts Receivable and Related Interest		A	D	F	396	466
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Receivable		F	396	466	466	0
Total:			396	466	466	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
8	Other Intra-governmental Assets		A	D	F	13	32
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Advances to Others and Prepayments		F	13	32	32	0
Total:			13	32	32	0

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
11	Cash, Foreign Currency & Other Monetary Assets		A	D	N	387,270	92,330
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	387,198	92,231	92,231	0
Accounts and Taxes Receivable		N	72	99	99	0
Total:			387,270	92,330	92,330	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
12	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	2008-SEPTEMBER	2007-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	2008-SEPTEMBER	2007-SEPTEMBER
13	Loans and Interest Receivable		A	D	N	172	175
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		N	172	175	175	0
Total:			172	175	175	0

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

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
14	Credit Reform - Mortgage Backed Securities (MBS)		A	D	N	3,385	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		N	3,385	0	0	0
Total:			3,385	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
15	Investments in Government Sponsored Enterprises (GSE)		A	D	N	7,032	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Securities and Investments		N	7,032	0	0	0
Total:			7,032	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
16	Investments and Related Interest		A	D	N	10,576	10,074
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Securities and Investments		N	10,576	10,074	10,074	0
Total:			10,576	10,074	10,074	0

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

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
17	Reserve Position in International Monetary Fund		A	D	N	4,750	4,464
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	4,750	4,464	4,464	0
Total:			4,750	4,464	4,464	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
18	Investments in International Financial Institutions		A	D	N	5,546	5,521
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	5,546	5,521	5,521	0
Total:			5,546	5,521	5,521	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
19	Tax/Trade, Other Receivables, and Related Interest, Net		A	D	N	30,878	27,559
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and Taxes Receivable		N	30,878	27,559	27,559	0
Total:			30,878	27,559	27,559	0

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

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
20	Inventory and Related Property, Net		A	D	N	698	638
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Inventory and Related Property		N	698	638	638	0
Total:			698	638	638	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
21	Property, Plant and Equipment, Net		A	D	N	2,077	2,086
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Property, Plant and Equipment		N	2,077	2,086	2,086	0
Total:			2,077	2,086	2,086	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
22	Other Assets		A	D	N	1,714	19
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	1,714	19	19	0
Total:			1,714	19	19	0

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
27	Federal Debt and Interest Payable		L	C	F	4,262,414	3,974,788
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	50,355	48,568	48,568	0
Federal Debt		F	4,212,059	3,926,220	3,926,220	0
Total:			(4,262,414)	(3,974,788)	(3,974,788)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
28	Other Debt and Interest Payable		L	C	F	14,164	14,164
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	164	164	164	0
Federal Debt		F	14,000	14,000	14,000	0
Total:			(14,164)	(14,164)	(14,164)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
29	Due to the General Fund		L	C	F	667,112	328,973
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities (without reciprocals)		F	667,112	328,973	328,973	0
Total:			(667,112)	(328,973)	(328,973)	0

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
30	Other Intra-governmental Liabilities		L	C	F	345	329
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		F	111	92	92	0
Interest Payable		F	0	28	28	0
Benefit Program Contributions Payable		F	199	183	183	0
Advances from Others and Deferred Credits		F	40	35	35	0
Other Liabilities (without reciprocals)		F	(5)	(9)	(9)	0
Total:			(345)	(329)	(329)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
32	Federal Debt and Interest Payable		L	C	N	5,812,694	5,054,250
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Federal Debt Securities Held by the Public		N	5,812,694	5,054,250	5,054,250	0
Total:			(5,812,694)	(5,054,250)	(5,054,250)	0

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

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
33	Certificates Issued to Federal Reserve Banks		L	C	N	2,200	2,200
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	2,200	2,200	2,200	0
Total:			(2,200)	(2,200)	(2,200)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
34	Allocation of Special Drawing Rights		L	C	N	7,630	7,627
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	7,630	7,627	7,627	0
Total:			(7,630)	(7,627)	(7,627)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
35	Gold Certificates Issued to Federal Reserve Banks		L	C	N	11,037	11,037
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	11,037	11,037	11,037	0
Total:			(11,037)	(11,037)	(11,037)	0

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
36	Refunds		L	C	N	3,076	1,684
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	3,076	1,684	1,684	0
Total:			(3,076)	(1,684)	(1,684)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
37	DC Pension Liability		L	C	N	8,803	8,992
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	8,803	8,992	8,992	0
Total:			(8,803)	(8,992)	(8,992)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
38	Other Liabilities		L	C	N	17,852	3,664
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	618	762	762	0
Federal Employee and Veteran Benefits Payable		N	630	611	611	0
Other Liabilities		N	16,587	2,273	2,273	0
Insurance Programs		N	17	18	18	0

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

GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
I = Inactive Line

Line	Agency Line Description	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
38	Other Liabilities	L	C	N	17,852	3,664
Total:					(17,852)	(3,664)

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
42	Unexpended Appropriations - Earmarked Funds		E	C	B	200	200
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Earmarked Funds		B	200	200	200	0
Total:			(200)	(200)	(200)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
43	Unexpended Appropriations - All Other Funds		E	C	B	271,768	72,117
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Non-Earmarked Funds		B	271,768	72,117	72,117	0
Total:			(271,768)	(72,117)	(72,117)	0

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

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GF003G-Closing Package Line Reclassification Summary Report

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

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
44	Cumulative Results of Operations - Earmarked Funds		E	C	B	37,586	35,385
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Earmarked Funds		B	37,586	35,385	35,385	0
Total:			(37,586)	(35,385)	(35,385)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
45	Cumulative Results of Operations - All Other Funds		E	C	B	157	13,397
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Non-Earmarked Funds		B	157	13,397	13,397	0
Total:			(157)	(13,397)	(13,397)	0

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

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
3	Individual Income and FICA Taxes		F	C	N	2,294,326	2,201,464
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	2,294,326	2,201,464	2,201,464	0
Total:			(2,294,326)	(2,201,464)	(2,201,464)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
4	Corporate Income Taxes		F	C	N	354,063	395,320
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Corporation Income Taxes		N	354,063	395,320	395,320	0
Total:			(354,063)	(395,320)	(395,320)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
5	Estate and Gift Taxes		F	C	N	29,824	26,978
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Estate and Gift Taxes		N	29,824	26,978	26,978	0
Total:			(29,824)	(26,978)	(26,978)	0

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
Entity: 2000 - Department of the Treasury

Fiscal Year: 2008
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	2008-SEPTEMBER	2007-SEPTEMBER
6	Excise Taxes		F	C	N	66,293	67,766
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	66,302	67,766	67,766	0
Other budgetary financing sources		F	(9)	0	0	0
Total:			(66,293)	(67,766)	(67,766)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
7	Railroad Retirement Taxes		F	C	N	4,939	4,718
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	4,939	4,718	4,718	0
Total:			(4,939)	(4,718)	(4,718)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
8	Unemployment Taxes		F	C	N	7,331	7,416
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Unemployment Taxes		N	7,331	7,416	7,416	0
Total:			(7,331)	(7,416)	(7,416)	0

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GF003G-Closing Package Line Reclassification Summary Report

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
9	Deposit of Earnings, Federal Reserve System		F	C	N	33,598	32,043
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	33,598	32,043	32,043	0
Total:			(33,598)	(32,043)	(32,043)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
10	Fines, Penalties, Interest & Other Revenue		F	C	B	2,233	3,084
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	1,173	2,071	2,071	0
Other Financing Sources	I	F	0	0	1,012	(1,012)
Borrowing and other interest revenue		F	0	1	1	0
Other budgetary financing sources		F	1,060	1,012	0	1,012
Total:			(2,233)	(3,084)	(3,084)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
13	Less Refunds & Other Custodial Expenses		F	C	N	(426,074)	(292,684)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	(369,348)	(261,055)	(261,055)	0
Other Taxes and Receipts		N	6	(13)	(13)	0
Corporation Income Taxes		N	(54,340)	(28,150)	(28,150)	0
Excise Taxes		N	(1,251)	(2,370)	(2,370)	0
Estate and Gift Taxes		N	(1,022)	(969)	(969)	0
Unemployment Taxes		N	(119)	(127)	(127)	0
Total:			426,074	292,684	292,684	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
17	Accrual Adjustment		F	C	N	3,132	5,588
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	3,000	5,021	5,021	0
Other Taxes and Receipts		N	132	567	567	0
Total:			(3,132)	(5,588)	(5,588)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
23	Amounts Provided to Non Federal Entities		CF	D	B	407	486
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	(407)	(486)	0	(486)
Total:			407	486	0	(486)

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
24	Amounts Provided to Fund the Federal Government		CF	D	B	2,366,126	2,445,619
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure Transfers-out of financing sources		F	13	11	0	11
Other budgetary financing sources		F	(2,366,113)	(2,445,608)	0	(2,445,608)
Total:			2,366,126	2,445,619	0	(2,445,597)

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
25	Accrual Adjustment - (See Same Line Item Above)		CF	D	B	3,132	5,588
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	(3,000)	(5,021)	0	(5,021)
Other Taxes and Receipts		N	(132)	(567)	0	(567)
Total:			3,132	5,588	0	(5,588)

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GF003G-Closing Package Line Reclassification Summary Report

Statement: CUSTODIAL ACTIVITY
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Reported in: MILLIONS

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
26	Amounts Provided to Non Federal Entities	I	CL	D	B		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	0	0	(486)	486
Total:			0	0	486	486

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
27	Amounts Provided to Fund the Federal Government	I	CL	D	B		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Financing Sources		F	0	0	(2,445,608)	2,445,608
Expenditure transfers-out of financing sources		F	0	0	(11)	11
Total:			0	0	2,445,619	2,445,619

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
28	Accrual Adjustment - (See Same Line Item Above)	I	CL	D	B		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	0	0	(5,021)	5,021
Other Taxes and Receipts		N	0	0	(567)	567
Total:			0	0	5,588	5,588

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GF003G-Closing Package Line Reclassification Summary Report

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

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Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
42	Total Gross Costs		GC	D	B	496,364	461,841
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Interest on Debt Held by the Public		N	241,578	238,896	238,896	0
Imputed Costs		F	730	740	740	0
Buy/Sell Costs		F	1,743	1,550	1,550	0
Benefit Program Costs		F	1,851	1,766	1,766	0
Federal Securities Interest Expense		F	212,423	193,909	193,909	0
Borrowing and Other Interest Expense		F	5,044	4,633	4,633	0
Borrowing Losses		F	0	10	10	0
Non-Federal Gross Cost		N	32,995	20,337	20,337	0
Total:			496,364	461,841	461,841	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
43	Total Earned Revenues		ER	C	B	27,013	20,520
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Buy/Sell Revenue		F	332	582	582	0
Borrowings Gains		F	44	18	18	0
Borrowing and Other Interest Revenue (Exchange)		F	14,239	13,586	13,586	0
Non-Federal Earned Revenue		N	12,398	6,334	6,334	0
Total:			(27,013)	(20,520)	(20,520)	0

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Entity: 2000 - Department of the Treasury

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Reported in: MILLIONS

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
2	Beginning Balance		BN	C	B	48,782	46,644
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	48,782	46,644	46,644	0
Total:			(48,782)	(46,644)	(46,644)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
4	Change in Accounting Principle		P	C	B	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
5	Correcton of an Error		P	C	B	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

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Entity: 2000 - Department of the Treasury

Fiscal Year: 2008
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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
8	Appropriations Used		F	C	B	481,735	447,057
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Financing Sources	I	F	0	0	447,057	(447,057)
Other budgetary financing sources		F	481,735	447,057	0	447,057
Total:			(481,735)	(447,057)	(447,057)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
9	Non-exchange Revenue		F	C	B	254	73
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	108	60	60	0
Other Financing Sources	I	F	0	0	2	(2)
Expenditure transfers-in of financing sources		F	13	11	11	0
Other budgetary financing sources		F	133	2	0	2
Total:			(254)	(73)	(73)	0

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Statement: STATEMENT OF CHANGES IN NET POSITION

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Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
10	Donations and Forfeitures of Cash and Cash Equivalents		F	C	N	159	210
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	159	210	210	0
Total:			(159)	(210)	(210)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
11	Transfers In/Out without Reimbursement		F	C	F	(10)	(8)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-out of unexpended appropriations and financing sources	I	F	0	0	(8)	8
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		F	10	8	0	8
Total:			10	8	8	16

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
12	Other Budgetary Financing Sources		F	C	B	12	(1)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Financing Sources	I	F	0	0	(1)	1
Other budgetary financing sources		F	12	(1)	0	(1)
Total:			(12)	1	1	0

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Line	Agency Line Description	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
12	Other Budgetary Financing Sources	F	C	B	12	(1)

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
14	Donations and Forfeitures of Property		F	C	N	112	73
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	112	73	73	0
Total:			(112)	(73)	(73)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
15	Accrued Interest & Discount on the Debt		F	C	F	(3,870)	7,632
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Financing Sources	I	F	0	0	7,632	(7,632)
Other budgetary financing sources		F	(3,870)	7,632	0	7,632
Total:			3,870	(7,632)	(7,632)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
16	Transfers In/Out without Reimbursement		F	C	F	(21)	(24)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-out Without Reimbursement		F	21	24	24	0
Total:			21	24	24	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
17	Imputed Financing Sources		F	C	F	729	740
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Imputed Financing Source		F	729	740	740	0
Total:			(729)	(740)	(740)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
18	Transfers to the General Fund and Other		F	C	B	(20,788)	(12,293)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	729	1,032	1,032	0
Other Financing Sources	I	F	0	0	(13,325)	13,325
Other non-budgetary financing sources		F	(7,992)	0	0	0
Other budgetary financing sources		F	(13,525)	(13,325)	0	(13,325)
Total:			20,788	12,293	12,293	0

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Amounts reported as normal/(abnormal) balances.

I = Inactive Line

Line	Agency Line Description	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
18	Transfers to the General Fund and Other	F	C	B	(20,788)	(12,293)

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
24	Beginning Balance		BN	C	B	72,317	68,270
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	72,317	68,270	68,270	0
Total:			(72,317)	(68,270)	(68,270)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
26	Changes in Accounting Principle		P	C	B	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

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Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.

I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
27	Corrections of Errors		P	C	B	0	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
30	Appropriations Received		F	C	B	681,473	451,222
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	681,473	451,222	451,222	0
Total:			(681,473)	(451,222)	(451,222)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
31	Appropriations Transferred In/Out		F	C	B	24	27
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources		F	24	27	27	0
Total:			(24)	(27)	(27)	0

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I = Inactive Line

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
32	Other Adjustments		F	C	B	(111)	(145)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	(111)	(145)	(145)	0
Total:			111	145	145	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2008-SEPTEMBER	2007-SEPTEMBER
33	Appropriations Used		F	C	B	(481,735)	(447,057)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2008-SEPTEMBER	2007-SEPTEMBER	Previously Reported	Line Item Changes
Other Financing Sources	I	F	0	0	(447,057)	447,057
Other budgetary financing sources		F	(481,735)	(447,057)	0	(447,057)
Total:			481,735	447,057	447,057	0