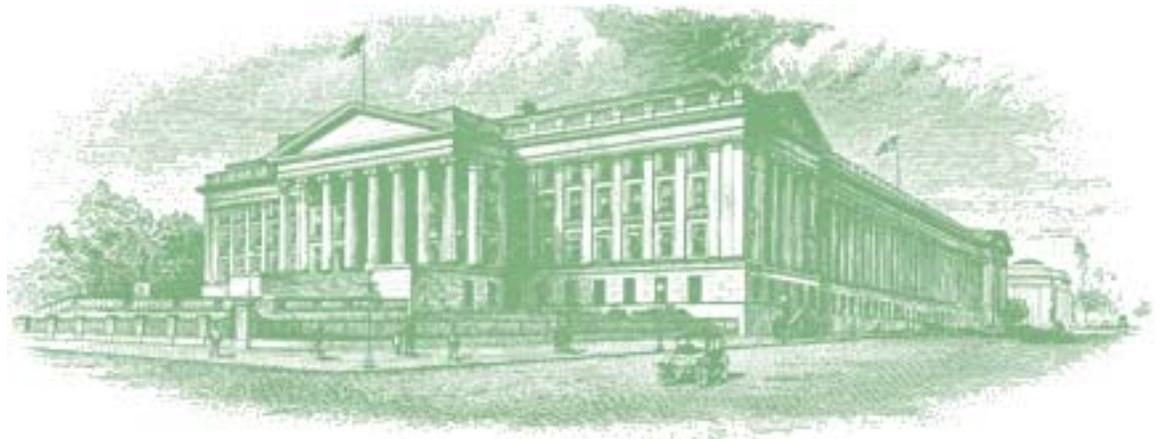




Audit Report



OIG-10-029

Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2009 and 2008

January 7, 2010

Office of
Inspector General

Department of the Treasury

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DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

January 7, 2010

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

**LOUISE DIBENEDETTO, ASSISTANT DIRECTOR
FINANCIAL MANAGEMENT AND ASSURANCE
GOVERNMENT ACCOUNTABILITY OFFICE**

**DANA JAMES, CHIEF
FINANCIAL STANDARDS AND GRANTS BRANCH
OFFICE OF MANAGEMENT AND BUDGET**

FROM: Michael Fitzgerald
Director, Financial Audits

SUBJECT: Audit of the Department of the Treasury's Special-Purpose
Financial Statements for Fiscal Years 2009 and 2008

I am pleased to transmit the attached audited Department of the Treasury (Department) special-purpose financial statements for fiscal years 2009 and 2008. 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, 2009 and 2008 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*, as amended.

In its audit, KPMG LLP found:

- that except for (1) the omission of the required disclosure related to unamortized discount and premium information, and (2) misstatements of the *SDR Certificates Outstanding with the FRB, Interest Bearing Liability to the IMF for SDR Allocations* and *Gold Certificates* account balances in the special-purpose financial statements notes, 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 material weakness related to insufficient staffing resources, accounting processes and related controls for the preparation of the special-purpose financial statements, 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 performed in accordance with generally accepted government auditing standards, was not intended to enable us to express, and we do not express an opinion on the special-purpose financial statements, or make any conclusions with regard to the effectiveness of internal control over financial reporting or compliance with Chapter 4700. KPMG LLP is responsible for the attached auditors' report dated January 7, 2010 and the conclusions expressed therein. 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 Sheet of the U.S. Department of the Treasury (Treasury Department) as of September 30, 2009 and 2008, the related Closing Package Financial Statement Reports – Statements of Net Cost and Statement 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. 29, *Special-Purpose Financial Statement Requirements* (Additional Note No. 29), the accompanying Trading Partner Summary Note Report – Balance Sheet as of September 30, 2009 and 2008, and the related Trading Partner Summary Note Report – Statement of Net Cost and Statement 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 included in the special-purpose financial statements related to the Internal Revenue Service (IRS), a component entity of the Treasury Department, which reflect total assets of \$36.8 billion and \$35.6 billion, net costs of operations of \$12.5 billion and \$12.2 billion, and custodial revenues of \$2.3 trillion and \$2.7 trillion, as of and for the years ended September 30, 2009 and 2008, respectively. The financial statements of the IRS as of and for the years ended September 30, 2009 and 2008, were audited by another auditor whose report dated November 5, 2009, has been provided to us, and our opinion, insofar as it relates to the amounts included for the IRS in the special-purpose financial statements, is based solely on the report of the other auditor. In addition, we did not audit the amounts included in the special-purpose financial statements related to the Office of Financial Stability (OFS), a component entity of the Treasury Department, which reflect total assets of \$337.4 billion, and net costs of operations of \$41.6 billion as of and for the year ended September 30, 2009. The financial statements of the OFS as of and for the year ended September 30, 2009, were audited by another auditor whose report dated December 4, 2009, has been provided to us, and our opinion, insofar as it relates to the amounts included for the OFS in the special-purpose financial statements, is based solely on the report of the other auditor. These special-purpose financial statements are the responsibility of the Treasury Department's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audits, and the reports 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*, as amended. Those standards and OMB Bulletin No. 07-04, as amended, 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 Treasury 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 and the reports of the other auditor, related to the amounts included for the IRS and OFS, 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 I, Part 2 – Chapter 4700* of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM), as described in Additional Note No. 29A 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 Treasury Department's consolidated financial statements.

In accordance with *TFM Volume I, Part 2 – Chapter 4700*, the Treasury Department prepared FR Notes Report Nos. 1 through 28B, except for FR Notes Report No. 21, which was not applicable to the Treasury Department. The Treasury Department included Additional Note No. 29 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.

The Treasury Department did not include information required to be reported by *TFM Volume I, Part 2 – Chapter 4700* in FR Notes Report No. 10B, *Treasury Securities Held by the Government Trust, Revolving and Special Funds* (FR Notes Report No. 10B) related to unamortized discount and premium information. In addition, amounts in Note 2, *Cash and Other Monetary Assets* (FR Notes Report No. 2) Section A line item 4, *SDR Certificates Outstanding with the FRB*, line item 5, *Interest Bearing Liability to the IMF for SDR Allocations*, and line item 6, *Gold Certificates* were misstated resulting in a total overstatement of assets of \$72.2 billion as of September 30, 2009 (\$20.9 billion as of September 30, 2008) and an understatement of liabilities in the same amounts in FR Notes Report No. 2.

In our opinion, based on our audits and the reports of the other auditor, except for the omission of unamortized discount and premium information required to be presented in FR Notes Report No. 10B and misstated assets and liabilities amounts in FR Notes Report No. 2, as discussed in the preceding paragraph, the special-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Treasury Department as of September 30, 2009 and 2008, and its net cost 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 I, Part 2 – Chapter 4700*, as described in Additional Note No. 29A.

As discussed in FR Notes Report Nos. 1 and 4A, the Treasury Department is a participant in significant legislation and transactions whose purpose is to assist in stabilizing the financial markets.

Additional Note No. 29B and 29X, respectively, discuss the following matters:

- The Treasury Department's financial statements do not include the assets, liabilities, or results of operations of commercial entities in which the Treasury Department has a significant equity interest as the Treasury Department has determined that none of these entities meet the criteria for inclusion as a federal entity and are therefore not included in the Treasury Department's financial statements.
- The valuation of certain Treasury Department's investments, loans, and asset guarantees is based on estimates. These estimates are inherently subject to substantial uncertainty arising from the likelihood of future changes in general economic, regulatory, and market conditions. As such, there will be differences between the net estimated value of these investments, loans, and asset guarantees at September 30, 2009, and the amounts that the Treasury Department will ultimately realize from these



assets. Such differences may be material and will also affect the ultimate cost to the Treasury Department.

The Treasury Department also prepared Other Data Report Nos. 1 through 16, except for Other Data Report Nos. 4 to 8, 11 and 14, which were not applicable to the Treasury Department. The information included in the Other Data Report Nos. 2 – Other Data Info. – Section B, 9, 10 and 15 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 I, 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. However, we 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 the Other Data Report Nos. 1 and 3 is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. This information has been subjected to auditing procedures applied in the audits of the special-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the special-purpose financial statements taken as a whole. The information included in FR Notes Report No. 16 – Section F, Other Data Report Nos. 2 Other Text Data – Section A, 12, 13, and 16 is presented for the purpose of additional analysis. 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 information entitled “Threshold” in FR Notes Report Nos. 2, 3, 6, 7, 8, 9, 10A, 11, 14, 15, 19, 28A and 28B; the information in the Closing Package Line Reclassification Summary Report – Balance Sheet; and the information in the Closing Package Line Reclassification Summary Report – Statements of Net Cost, and Changes in Net Position, and the Closing Package Line Reclassification Summary Report - Custodial Activity are presented for purposes of additional analysis and are 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 I, Part 2 – Chapter 4700* requires agencies to use the Governmentwide Financial Reporting System to input certain data as described in Additional Note No. 29. 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, as amended, we have also issued a combined Independent Auditors’ Report dated December 15, 2009, which presents our, and the other auditor’s, consideration of the Treasury 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 Treasury Department as of September 30, 2009 and 2008, 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, as amended, and should be read in conjunction with this report in considering the results of our audits of the special-purpose financial statements.

Our, and the other auditor’s, consideration of internal control over financial reporting during the audit of the fiscal year 2009 consolidated financial statements included in the fiscal year 2009 Treasury Department’s Agency Financial Report (AFR) disclosed significant deficiencies in the following areas:



- Financial Management Practices at the Departmental Level (Repeat Condition)
- Financial Systems and Reporting at the IRS (Repeat Condition)
- Financial Accounting and Reporting at the OFS
- Information System Controls at the Financial Management Service

We consider the significant deficiencies related to Financial Management Practices at the Departmental level, and Financial Systems and Reporting at the IRS noted above to be material weaknesses.

During the audit of the consolidated financial statements included in the AFR, the results of our tests, and the tests performed by the other auditor, of compliance with certain provisions of laws, regulations, contracts, and grant agreements disclosed an instance of noncompliance with *Internal Revenue Code* Section 6325, that is required to be reported under *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Bulletin No. 07-04, as amended. In addition, the Treasury Department's financial management systems did not substantially comply with the *Federal Financial Management Improvement Act of 1996* requirements related to compliance with Federal financial management system requirements, applicable Federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level.

Management is responsible for establishing and maintaining effective internal control. In planning and performing our audit of the fiscal year 2009 special-purpose financial statements, we considered the Treasury Department's internal control over financial reporting by obtaining an understanding of the Treasury Department's internal control and performing tests 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 Treasury Department's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Treasury Department's internal control over financial reporting.

Our consideration of internal control over financial reporting for special-purpose financial statements was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control over financial reporting for special-purpose financial statements that might be deficiencies, significant deficiencies, or material weaknesses. The objective of the other auditor's audits was to express an opinion on the effectiveness of the IRS's and the OFS's internal control over financial reporting. Our report, insofar as it relates to the results of the other auditor, is based solely on the report of the other auditor. Because of the IRS material weakness in internal controls discussed above, the other auditor's opinion on the IRS' internal control stated that the IRS did not maintain effective internal control over financial reporting as of September 30, 2009.

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

In our fiscal year 2009 audit, we noted one matter described below involving internal control over financial reporting for the special-purpose financial statements and its operation that we consider to be a significant deficiency. We believe that the significant deficiency is a material weakness.



Condition

The Treasury Department did not have sufficient staffing resources, accounting processes and related controls to ensure that the special-purpose financial statements were compiled accurately and completed in a timely manner. As a result, the special-purpose financial statements included several errors and omissions that were identified as part of the audit. In addition, the special-purpose financial statements were submitted well after the OMB prescribed due date.

Recommendations

We recommend that the Treasury Department:

- (1) Conduct a review of the staffing resources as well as processes for preparation of the special-purpose financial statements and develop corrective actions to accurately and timely prepare the special-purpose financial statements.
- (2) Develop accounting processes and internal controls to include appropriate supervisory review of the special-purpose financial statements prior to submission for audit.

Management Response

Management has agreed with the condition and recommendations to improve the controls over the preparation and review of the closing package prior to submission for audit.

Management is responsible for complying with laws, regulations (including *TFM Volume I, Part 2 – Chapter 4700*), contracts and grant agreements applicable to the Treasury Department. As part of obtaining reasonable assurance about whether the Treasury Department’s fiscal year 2009 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 I, Part 2 – Chapter 4700* requirements was not an objective of our fiscal year 2009 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 I, 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, as amended.

This report is intended solely for the information and use of the Treasury Department’s management, the Treasury 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

January 7, 2010

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SECTION II

**DEPARTMENT OF THE TREASURY'S
SPECIAL-PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEARS 2009 AND 2008**

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

01-07-2010 06:28:24

GF003F-Closing Package Financial Statement Report

Statement: BALANCE SHEET

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Assets:				
Non-Federal				
Cash and Other Monetary Assets		365,815	403,010	403,010
Accounts and Taxes Receivable		30,432	30,950	30,950
Loans Receivable		422,479	3,557	3,557
Inventory and Related Property		598	698	698
Property, Plant and Equipment		2,036	2,077	2,077
Securities and Investments		15,330	10,576	17,608
Investment in Government sponsored enterprises (GSEs)		64,679	7,032	0
Other Assets		29,056	7,260	7,260
Total Non-Federal Assets		930,425	465,160	465,160
Federal				
Fund Balance with Treasury		504,582	275,368	275,368
Federal Investments		0	0	0
Accounts Receivable		298	396	396
Interest Receivable		677	1,033	1,033
Loans Receivable		417,895	274,305	274,305
Transfers Receivable		0	0	0
Benefit Program Contributions Receivable		0	0	0
Advances to Others and Prepayments		5	13	13
Other Assets (without reciprocals)		11,992,719	10,100,763	10,100,763
Total Federal Assets		12,916,176	10,651,878	10,651,878
Total Assets		13,846,601	11,117,038	11,117,038

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

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Fiscal Year: 2009

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Entity: 2000-Department of the Treasury

Reported In: MILLIONS

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I = Inactive Line

Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Liabilities				
Non-Federal				
Accounts Payable		(4,678)	(3,694)	(3,694)
Federal Debt Securities Held by the Public		(7,559,305)	(5,812,694)	(5,812,694)
Federal Employee and Veteran Benefits Payable		(576)	(630)	(630)
Environmental and Disposal Liabilities		0	0	0
Benefits Due and Payable		0	0	0
Loan Guarantee Liabilities		0	0	0
Keepwell payable		(91,937)	(13,800)	0
Insurance Programs		(22)	(17)	(17)
Other Liabilities		(83,334)	(32,457)	(46,257)
Total Non-Federal Liabilities		(7,739,852)	(5,863,292)	(5,863,292)
Federal				
Accounts Payable		(98)	(111)	(111)
Federal Debt		(4,365,592)	(4,226,059)	(4,226,059)
Interest Payable		(49,545)	(50,519)	(50,519)
Loans Payable		0	0	0
Transfers Payable		0	0	0
Benefit Program Contributions Payable		(215)	(199)	(199)
Advances from Others and Deferred Credits		(40)	(40)	(40)
Other Liabilities (without reciprocals)		(1,263,203)	(667,107)	(667,107)

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

01-07-2010 06:28:24

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Period: SEPTEMBER

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Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Total Federal Liabilities		(5,678,693)	(4,944,035)	(4,944,035)
Total Liabilities		(13,418,545)	(10,807,327)	(10,807,327)
Net Position				
Net Position-Non-Earmarked Funds		(386,203)	(271,925)	(271,925)
Net Position-Earmarked Funds		(41,853)	(37,786)	(37,786)
Total Net Position		(428,056)	(309,711)	(309,711)
Total Liabilities and Net Position		(13,846,601)	(11,117,038)	(11,117,038)

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

01-07-2010 06:28:24

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2009

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Beginning Net Position		(309,711)	(121,099)	(121,099)
Non-Federal Prior Period		0	0	0
Adjustments (Not Restated)				
Federal Prior Period Adjustments (Not Restated)		0	0	0
Adjusted Beginning Net Position Balance		(309,711)	(121,099)	(121,099)
Non-Federal Nonexchange Revenue				
Individual Income Tax and Tax Withholdings		(1,696,928)	(1,924,978)	(1,924,978)
Corporation Income Taxes		(130,282)	(299,723)	(299,723)
Unemployment Taxes		(6,656)	(7,212)	(7,212)
Excise Taxes		(64,978)	(64,644)	(64,644)
Estate and Gift Taxes		(23,429)	(28,802)	(28,802)
Custom Duties		0	0	0
Other Taxes and Receipts		(42,279)	(40,824)	(40,824)
Miscellaneous Earned Revenue		(23,472)	0	0
Total Non-Federal Nonexchange Revenue		(1,988,024)	(2,366,183)	(2,366,183)
Federal Nonexchange Revenue				
Federal Securities Interest Revenue		0	0	0
Borrowing and other interest revenue		0	0	0
Benefit Program Revenue (nonexchange)		0	0	0
Other taxes and receipts		0	0	0

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

01-07-2010 06:28:24

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2009

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Total Federal Nonexchange Revenue		0	0	0
Budgetary Financing Sources:				
Appropriations received as adjusted (rescissions and other adjustments)		(851,318)	(681,362)	(681,362)
Appropriation of unavailable special or trust fund receipts transfers-in		0	0	0
Appropriation of unavailable special or trust fund receipts Transfers-out		26	0	0
Nonexpenditure transfers-in of unexpended appropriations and financing sources		(11)	(24)	(24)
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		5	10	10
Expenditure transfers-in of financing sources		(10)	(13)	(13)
Expenditure Transfers-out of financing sources		(61)	13	13
Other budgetary financing sources		2,010,881	2,382,312	2,382,312
Total Budgetary Financing Sources		1,159,512	1,700,936	1,700,936
Other Financing Sources:				
Transfers-in Without Reimbursement		5	0	0
Transfers-out Without Reimbursement		31	21	21
Imputed Financing Source		(793)	(729)	(729)

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

01-07-2010 06:28:24

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF CHANGES IN NET POSITION **Fiscal Year:** 2009

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

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Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Other non-budgetary financing sources		187,992	7,992	7,992
Total Other Financing Sources		187,235	7,284	7,284
Net Cost		522,932	469,351	469,351
Ending Net Position Balance		(428,056)	(309,711)	(309,711)

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

01-07-2010 06:28:24

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Gross Cost:				
Non-Federal Gross Cost		227,278	32,995	32,995
Interest on Debt Held by the Public		189,148	241,578	241,578
Total Non-Federal Gross Cost		416,426	274,573	274,573
Federal Gross Cost				
Benefit Program Costs		1,960	1,851	1,851
Imputed Costs		794	730	730
Buy/Sell Costs		1,635	1,743	1,743
Federal Securities Interest Expense		191,997	212,423	212,423
Borrowing and Other Interest Expense		6,534	5,044	5,044
Borrowing Losses		0	0	0
Other Expenses (without reciprocals)		1	0	0
Total Federal Gross Cost		202,921	221,791	221,791
Department Total Gross Cost		619,347	496,364	496,364
Earned Revenue				
Non-Federal Earned Revenue		(77,066)	(12,398)	(12,398)
Federal Earned Revenue				
Benefit Program Revenue (exchange)		0	0	0
Buy/Sell Revenue		(1,371)	(332)	(332)
Federal Securities Interest Revenue (exchange)		0	0	0
Borrowing and Other Interest Revenue (Exchange)		(16,630)	(14,239)	(14,239)

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

01-07-2010 06:28:24

GF003F-Closing Package Financial Statement Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000-Department of the Treasury

Reported In: MILLIONS

Decimal Point: ZERO

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

I = Inactive Line

Closing Line item	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported
Borrowings Gains		(2,497)	(44)	(44)
Other Revenue (without reciprocals)		1,149	0	0
Total Federal Earned Revenue		(19,349)	(14,615)	(14,615)
Department Total Earned Revenue		(96,415)	(27,013)	(27,013)
Net Cost		522,932	469,351	469,351

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 33, Note 1A,

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Federal Reserve Earnings

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Treasury securities including those held by the Federal Reserve Bank (FRB)	Credit	769,160	476,627	476,627	0
2		FRB earnings on Treasury securities that exceed the statutory amount.	Credit	34,318	33,598	33,598	0

Section: B **Section Name:** Related Parties ζ External to the Reporting Entity for the Financial Report

No Data Flag: YES

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Related party receivables	Debit				
2		Related party payables	Credit				
3		Related party operating revenue	Credit				
4		Related party net cost of operations	Debit				
5		Related party economic dependency transactions	Debit				
6		Investments in related parties	Debit				

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Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 33, Note 1A,

Status: Complete

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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.	<p>Housing Finance Agency Initiative</p> <p>Under the Housing and Economic Recovery Act (HERA) of 2008, the Treasury Department, together with the Federal Housing Finance Agency, Fannie Mae, Freddie Mac, and the Department of Housing and Urban Development announced in October 2009 an initiative to provide support to state and local housing finance agencies (HFAs). HFAs have historically played a central role in providing a safe, sustainable path to homeownership for working families in all 50 states and many localities across the country. This initiative will continue to support low mortgage rates and expand resources for low and middle income borrowers to purchase or rent homes, making them more affordable over the long term. The HFA Initiative includes two separate programs: (1) the Temporary Credit and Liquidity Program (TCLP) and (2) the New Issue Bond Program (NIBP).</p> <p>The Treasury Department has received preliminary apportionments in the amounts of \$9 billion for the TCLP and \$19 billion for the NIBP. On December 4, 2009, Treasury entered into a participation interest under the TCLP with the Pennsylvania Housing Finance Agency. As of this date, however, no bonds have been provided to Fannie Mae or Freddie Mac requiring the Treasury Department to disburse funds. On December 9, 2009, under the NIBP, the Treasury Department entered into an obligation of approximately \$7 billion to purchase securities of Fannie Mae and Freddie Mac which are backed by HFA revenue bonds and/or escrow funds.</p> <p>Troubled Asset Relief Program</p> <p>On December 9, 2009, the Secretary of the Treasury, pursuant to Section 120(b) of EESA, certified that he was extending the spending authority provided under the Act to October 3, 2010. The spending authority was originally set to expire on December 31, 2009. This extension was necessary to assist American families and stabilize financial markets because it will, among other things, enable the Treasury Department to continue to implement programs that address housing markets and the needs of small businesses, and to maintain the capacity to respond to unforeseen threats to the economy stemming from financial instability.</p> <p>On December 9, 2009, Bank of America repaid all amounts received under the CPP and TIP totaling \$45 billion plus dividends accrued since November 15, 2009, thereby terminating its participation in TARP. The Treasury Department still holds the warrants issued under these programs, but has no other investment in Bank of America.</p>
2	Describe any departures from U.S. Generally Accepted Accounting Procedures (GAAP).	<p>On November 1, 2009, a CPP participant, CIT Group, filed for Chapter 11 Bankruptcy. The Treasury Department had invested \$2.3 billion in senior preferred shares of CIT Group and received a warrant for the purchase of common shares. Treasury does not expect a significant recovery of its preferred stock investment. As such, this investment has been reduced to zero. The ultimate amount received, if any, from this investment will depend on the outcome of the bankruptcy proceedings.</p>

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Agency Notes: Note 33, Note 1A,

Status: Complete

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Line	Question	Answer
		<p>On November 6, 2009, a CPP participant, United Commerce Bank, was closed by its regulators. The Treasury Department had invested approximately \$298.7 million in senior preferred stock and received a warrant for the purchase of the common stock. The value of these shares, including the warrant, reflected in these financial statements is approximately \$22.5 million as of September 30, 2009. The ultimate amount received, if any, from this investment will depend on the outcome of the receivership.</p> <p>In November 2009, a CPP participant, Pacific Coast National Bank, was closed by its regulators. The Treasury Department had invested approximately \$4.1 million in senior preferred stock and received a warrant for preferred stock in the amount of \$0.2 million. The value of these shares, including the warrant, reflected in these financial statements is approximately \$0.15 million as of September 30, 2009. The ultimate amount received, if any, from this investment will depend on the outcome of the receivership.</p> <p>On December 11, 2009, the Treasury Department announced that it priced a secondary public offering of 88,401,697 warrants to purchase common stock of JPMorgan Chase & Co. at \$10.75 per warrant. The net proceeds to the Treasury Department are expected to be approximately \$936 million. These proceeds are in addition to the dividend payments received on the related preferred stock. Closing is expected to occur on or about December 16, 2009.</p> <p>Legal Contingency</p> <p>Cobell, et al. v. Salazar</p> <p>On December 8, 2009, a settlement was announced related to the claims raised in this lawsuit, as well as other claims for the mismanagement of assets and land. The settlement is contingent on the passage of new legislation to authorize the settlement terms and court approval, which would not occur until March 2010 at the earliest. If Congress enacts authorizing legislation, the Government will pay \$12 million immediately to fund notice to the class. If the court approves the settlement after notice to the class, the government will pay an additional \$1.4 billion from the Judgment Fund to settle the claims for an historical accounting and for mismanagement of assets and land. The Government will also make available an additional sum of \$2 billion from the Judgment Fund to purchase numerous small interests in land from Native Americans, as well as for other purposes. It has not been determined which federal agency will be assigned responsibility for the payment through the Judgment Fund.</p>
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.	<p>The following subsequent events occurred after issuance of the Department's AFR:</p> <p>On December 24, 2009, the Treasury Department announced that it is amending the terms of the Preferred Stock Purchase Agreements (PSPAs) in association with Fannie Mae and Freddie Mac. Treasury is amending the PSPAs to allow the cap on Treasury's funding commitment under these agreements to increase as necessary to accommodate any cumulative reduction in net worth over the next three years. At the</p>

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Fiscal Year: 2009

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Entity: 2000 Department of the Treasury

Agency Notes: Note 33, Note 1A,

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Tab: Text Data

Line	Question	Answer
		<p>conclusion of the three year period, the remaining commitment will then be fully available to be drawn per the terms of the agreements.</p> <p>On December 30, 2009, the US Treasury, through the Office of Financial Stability entered into the following transaction with GMAC Inc. (GMAC) to assist it in complying with the requirements of the Federal Reserve Board's Supervisory Capital Assessment Program:</p> <p>1) Purchased \$2.54 billion of 8.0% Trust Preferred Securities and received a warrant for an additional \$127 million of the Trust Preferred Securities, which was immediately exercised. GMAC issued \$2.747 billion of subordinate debentures to a trust, established by GMAC, which in turn issued the trust preferred securities. The trust preferred securities pay cumulative cash distributions of 8%. GMAC may defer payments on the debentures (and the trust may defer payments on the trust preferred securities) for a period of up to 20 consecutive quarters, but such distributions will continue to accrue through any such deferral period. The Trust Preferred Securities have no stated maturity date, but must be redeemed upon the redemption or maturity of the debentures (February 15, 2040).</p> <p>2) Purchased \$1.25 billion of GMAC's Series F-2 Fixed Rate Cumulative Mandatorily Convertible Preferred Stock, (MCP or Series F-2), \$50 liquidation preference per share. The MCP is convertible into GMAC common stock at the option of GMAC subject to the approval of the Federal Reserve and consent by the US Treasury or pursuant to an order by the Federal Reserve compelling such conversion. The MCP is convertible at the option of the US Treasury upon certain specified corporate events. Absent an optional conversion, the MCP will automatically convert after 7 years from the issuance date. The initial conversion rate is .00432 and is subject to a "reset" such that the conversion price will be adjusted in 2011, if beneficial to Treasury, based on the market price of private capital transactions occurring in 2010 and certain anti-dilution provisions. The MCP will pay cash dividends at a rate of 9% and may be redeemed by GMAC, subject to certain limitations and restrictions. The US Treasury also received a warrant to purchase \$62.5 million of additional MCP, which was immediately exercised.</p> <p>3) Exchanged \$5,250,000 shares of Fixed rate Cumulative Perpetual Preferred shares and 97,500,000 shares of Mandatorily Convertible Preferred Stock, previously purchased into 202,500,000 shares of Series F-2.</p> <p>4) Converted 60,000,000 shares of previously purchased Mandatorily Convertible Preferred Stock into 259,200 shares of GMAC common stock. GMAC also paid any accrued and unpaid dividends on the converted shares in cash.</p>
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.	N/A
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.	Bureau of Engraving and Printing, Bureau of the Public Debt, Community Development Fin Institutions, D.C. Pension Fund, Departmental Offices, Exchange Stabilization Fund, Federal Financing Bank, Financial Crimes Enforcement, Financial Management Services, Internal Revenue Service, U.S. Mint, International Assistance Program, Office of Comptroller of Currency, Office of Financial Stability, Office of Inspector General,

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 33, Note 1A,

Status: Complete

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

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Tab: Text Data

Line	Question	Answer
		Office of Thrift Supervision, Special Inspector General TARP, Treasury Forfeiture Fund, Treasury IG for Tax Admin, Tax and Trade Bureau
6	Describe the nature of the related party relationship and transactions pertaining to the amount in the Other Notes Info tab, Related party receivables line.	N/A
7	Describe the nature of the related party relationship and transactions pertaining to the amount in the Other Notes Info tab, Related party payables line.	N/A
8	Describe the Other Notes Info tab, Related party operating revenue transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
9	Describe the Other Notes Info tab, Related party net cost of operations transactions along with the related party relationship and include transactions with zero or nominal balances, guarantees, and other terms. Also, describe changes in related party terms.	N/A
10	Describe related party economic dependency (that is, major customers, suppliers, franchisors, franchisees, distributors, general agents, borrowers, and lenders) relationships and transactions included in the Other Notes Info tab, Related party economic dependency transactions section.	N/A
11	Provide details on the investments in related parties.	N/A
12	Provide details on related party leases.	N/A
13	Describe control relationships with entities under common ownership, management control, and conservatorship if the operating results or financial position could be significantly impacted as a result of the relationship. Include control relationships with and without transactions.	N/A
14	Provide any other useful information on related parties.	See Note 29
15	Provide any other relevant information pertaining to this note.	Federal Debt Held by the Public includes federal debt held outside of the U. S. Government by individuals, corporations, Federal Reserve Banks (FRB), state and local governments, foreign governments and central banks. As of September 30, 2009, the FRB had total holdings of \$769 billion, with a very small amount lent to dealers and not collateralized by other Treasury securities. As of September 30, 2008, the FRB owned \$221 billion, net of \$256 billion in securities lent to dealers and not collateralized by other Treasury securities, for total holdings of \$477 billion. These securities are held in the FRB System Open Market Account (SOMA) for the purpose of conducting monetary policy.

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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 6, 7, 14

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Cash and Other Monetary Assets	D	A	365,815	403,010		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Operating Cash- not restricted				
2	Operating Cash- restricted	269,052	364,273	364,273	0
3	Other cash - not restricted	343	427	406	21
4	Other cash - restricted	226	339	339	0
5	International monetary assets	71,414	14,167	14,167	0
6	Gold	11,062	11,041	11,041	0
7	I Domestic monetary assets			21	
8	Foreign currency	13,718	12,763	12,763	0
	Total	365,815	403,010	403,010	21

Threshold

Line Description

Question

Answer

Line Item Notes - Operating Cash- restricted (2009 - 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)

Government-wide cash flow decreased

Line Item Notes - Other cash - not restricted (2009 - 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)

Cash for the near future and fluctuates daily.

Line Item Notes - Other cash - restricted (2009 - 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)

Seized property cash decreased.

Line Item Notes - International monetary assets (2009 - 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)

Purchase of Special Drawing Rights

**U.S. Department of the Treasury
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Note: 02 Cash and Other Monetary Assets**Fiscal Year:** 2009**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** Notes 6, 7, 14**Status:** Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		IMF Letter of Credit - available balance	Debit	53,056	53,012	53,012	0
2		Reserve Position in the IMF	Debit	13,469	4,750	4,750	0
3		SDR Holdings- Exchange Stabilization Fund	Debit	57,961	9,464	9,464	0
4		SDR Certificates outstanding with the FRB	Debit	5,200	2,200	2,200	0
5		Interest bearing liability to the IMF for SDR Allocations	Credit	-55,953	-7,630	7,630	-15,260
6		Gold certificates	Credit	-11,037	-11,038	-11,308	270

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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	995.7500	884.5000	884.5000	.0000

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Note: 02 Cash and Other Monetary Assets

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 6, 7, 14

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the nature of the amount in the line item "other cash - not restricted."	This is mainly comprised of reported by the FMS as Other listed in Note 6 of the Department's AFR. 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 the 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 the agency has 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 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.
7	Disclose any restrictions on the use (for example, by law, regulation, or agreement) of the amount in the line item "Foreign Currency."	N/A
8	Disclose the method of exchange rate used on the financial statement date (Treasury exchange rate or prevailing market rate).	Treasury exchange rate
9	Provide any other relevant information pertaining to this note.	

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Note: 03 Accounts and Taxes Receivable

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 15

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Accounts and Taxes Receivable		D	A	30,432	30,950		
Variance:				0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description			2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts receivable, gross			57	395	395	0
2	Related interest receivable - accounts receivable			1,297	1,556	1,556	0
3	Penalties, fines, and administrative fees receivable			14	8	8	0
4	Less: allowance for loss on accounts receivable			-3	-2	-2	0
5	Less: allowance for loss on interest receivable			-8	-10	-10	0
6	Less: allowance for loss on penalties, fines, and admin. fees rec.			-6	-8	-8	0
7	Taxes receivable, gross			128,108	112,057	112,057	0
8	Less: allowance for loss on taxes receivable			-99,027	-83,046	-83,046	0
Total				30,432	30,950	30,950	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts receivable, gross (2009 - 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)	Due to decrease in receivables for Deposit of earnings.
Line Item Notes - Related interest receivable - accounts receivable (2009 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Decrease in interest received from Tax and Loan Depositories.
Line Item Notes - Taxes receivable, gross (2009 - 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 receivables at the end of each fiscal year.

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Note: 03 Accounts and Taxes Receivable

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 15

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** 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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Interest on uncollectible accounts (SFFAS No. 1, par. 55)	Debit	8	10	10	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 balaces.
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 known material differences
4	Provide any other relevant information pertaining to this note.	NA

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Notes 13, 8, 12

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER			
Loans Receivable		D	A	422,479	3,557			
		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		GSE Mortgage Backed Securities Purchase Program - Treasury	173,326	-11,093	184,419	3,311	-74	3,385
14		Investments - Credit Reform TARP	229,607	26,466	203,141			
15		Credit Program Receivable, Direct Loans - TARP	61,362	26,611	34,751			
16								
17								
18								
19		All other loans receivable	186	18	168	190	18	172
Total			464,481	42,002	422,479	3,501	-56	3,557

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Notes 13, 8, 12

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Subsidy Expense			Line Attributes: Dollars		Decimal: Zero	
					Rounding Method: Millions			
Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes	
13		GSE Mortgage Backed Securities Purchase Program - Treasury	Debit					
14		Loans to Non-Feds - Including Foreign	Debit	20	20	20	0	
15		Mortgage backed Securities Purchase Program	Debit			-74	74	
16		Investment - Credit Reform TARP	Debit	17,574				
17		Credit Program Receivable, Direct Loans, TARP	Debit	26,032				
18		GSE Mortgage Backed Securities	Debit	-12,892	-54		-54	
19		All other loans receivable	Debit					
20		Total	N/A	30,734	-34	-54	20	

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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes				
1		Balances for property held Pre-1992	Debit								
2		Balances for property held Post-1991	Debit								

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Notes 13, 8, 12

Status: Complete

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

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Tab: Text Data

Line	Question	Answer
1	Provide a broad description of foreclosed property.	N/A
2	Provide any other relevant information pertaining to this note.	<p>The Emergency Economic Stabilization Act of 2008 (EESA) established the Troubled Asset Relief Program (TARP) on October 3, 2008 to be administered by the Treasury Department and established the Office of Financial Stability within the Department's Office of Domestic Finance. The Act gave the Treasury Secretary broad and flexible authority to purchase and insure mortgages and other troubled assets, as well as to inject capital into banks and other commercial companies by taking equity positions in those entities, if needed, to stabilize the financial markets or an industry. The TARP is intended to promote market stability and protect the U.S. economy by authorizing Treasury Department to purchase and guarantee troubled mortgage-related assets and other financial assets. EESA also provides for the purchase of any other financial instruments that the Secretary determines, after consultation with the Federal Reserve Bank's Board Chairman, is necessary in order to promote financial market stability.</p> <p>The EESA established certain criteria under which the TARP would operate, including provisions that impact the budgeting, accounting, and reporting of troubled assets acquired under the Act. Section 101(a) of the EESA provided the authority for the Secretary to purchase troubled assets, and Section 101(a)(3) of the EESA established the Office of Financial Stability (OFS) to implement the TARP. Section 102 of the EESA required the Secretary to establish a program to guarantee troubled assets originated or issued prior to March 14, 2008, including mortgage-backed securities. Section 115 of the EESA limits the authority of the Secretary to purchase troubled assets to \$700 billion outstanding at any one time, calculated at the aggregate purchase prices of all troubled assets held. There was approximately \$291 billion outstanding (the amount on the original investment that is due to be repaid to Treasury) against the Section 115 authority as of September 30, 2009. Section 120 of the EESA established that the authorities under Sections 101(a), excluding Section 101(a)(3) and Section 102 of the EESA shall terminate on December 31, 2009. Section 120 of the EESA further establishes that the Secretary, upon submission of a written certification to Congress, may extend the authority provided under the Act to expire no later than 2 years from the date of the enactment of the Act (October 3, 2008).</p> <p>TARP has engaged in purchases of equity including preferred stock and common stock Warrants from financial institutions and insurance companies. In addition, the TARP has established a guarantee program for financial institutions. TARP has made direct loans as well as equity investments in preferred stock to support the automotive industry and to unfreeze secondary credit markets. TARP funds are being used to help families stay in their homes. TARP also has funded an initiative to address the challenge of legacy assets in the financial marketplace.</p>

**U.S. Department of the Treasury
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Note: 04B	Loan Guarantees	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: no data	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes					
Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER
Loan Guarantee Liabilities		C	L	0	0
		Variance:		0	0
		Rounding Method: Millions		Decimal: Zero	
Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Air Transportation Stabilization Board				
13					
14					
15					
16					
17					
18	All other loan guarantee liabilities				
	Total				

**U.S. Department of the Treasury
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Note: 04B Loan Guarantees
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER

Agency Notes: no data

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Inventory and Related Property		D	A	598	698		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes		
1	Gross Inventory - balance beginning of year	698	644	644	0		
2	Prior-period adjustment (not restated)						
3	Capitalized acquisitions from the public	710	815	815	0		
4	Capitalized acquisitions from Government agencies						
5	Inventory sold or used	-770	-755	-755	0		
6	Total allowance for inventories and related property	-40	-6	-6	0		
	Total	598	698	698	0		

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Note: 05 Inventories and Related Property

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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	17	16	16	0
6		Operating materials and supplies held in reserve for future use	Debit	24	24	24	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	62	100	100	0
11		Other related property	Debit	509	576	576	0
12		Total allowance for inventories and related property	Credit	14	18	18	0
13		Total inventories and related property, net	N/A	598	698	698	0

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Note: 05 Inventories and Related Property

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit				
2		Department of Defense	Debit				
3		Department of Justice	Debit				
4		National Aeronautics and Space Administration	Debit				
5		All other departments	Debit				
6		Total Capitalized Assets from Federal Agencies	N/A				

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	Debit	637	661	661	0
2		Forfeited property	Debit	52	86	86	0
3		Goods held under price support and stabilization programs	Debit	0			

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Note: 05 Inventories and Related Property

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 16

Status: Complete

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

I = Inactive Line

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

Line Attributes: Units

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Seized property	N/A	28,788.0000	26,506.0000	26,506.0000	.0000
2		Forfeited property	N/A	12,939.0000	11,171.0000	11,171.0000	.0000
3		Goods held under price support and stabilization programs	N/A				

Tab: Text Data

Line	Question	Answer
1	Method used to calculate allowance for each category of inventory.	All 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.	Inventory and related property includes inventory, operating materials and supplies and forfeited property held by Treasury. Treasury's operating materials and supplies are maintained for the production of bureau products. Treasury maintains inventory accounts or balances for use in manufacturing currency and coins. The cost of these items is included in inventory costs and is recorded as cost of goods sold upon delivery to customers. Inventory for check processing activities is also maintained.
3	Provide any other relevant information pertaining to this note.	N/A

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 6

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER			
Property, Plant and Equipment		D	A	2,036	2,077			
		Variance:		1	2,077	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	6,059	3,982	2,077	5,781	3,695	2,086	
2	Prior-period adjustments (not restated)				1		1	
3	Capitalized acquisitions from the public	417		417	434		434	
4	Capitalized acquisitions from Government agencies	45		45	50		50	
5	Deletions from the Balance Sheet	-776	-718	-58	-207	-166	-41	
6	Revaluations							
7	Stewardship reclassifications							
8	Depreciation/amortization		445	-445		453	-453	
	Total	5,745	3,709	2,036	6,059	3,982	2,077	

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 6

Status: Complete

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

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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvement to land)	Debit	676	669	669	0
2		Furniture, fixtures, and equipmen (including aircraf,ships, vessels, small boats, and vehicles)	Debit	3,048	3,377	3,377	0
3		Construction in progress	Debit	38	35	35	0
4		Land and Land Rights	Debit	12	12	12	0
5		Internal use software	Debit	1,464	1,356	1,356	0
6		Assets under capital lease	Debit	25	29	29	0
7		Leasehold improvements	Debit	482	580	580	0
8		Other property, plant and equipment	Debit				
9		Total property, plant and equipment	N/A	5,745	6,058	6,058	0

Threshold

Line Description	Question	Answer
Other Notes Info - Furniture, fixtures, and equipmen (including aircraf,ships, vessels, small boats, and vehicles) (2009 - 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 fluncuation analysis for our statements
Other Notes Info - Assets under capital lease (2009 - 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 fluctuations of this amount is not significant.

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 6

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Threshold

Line Description	Question	Answer
Other Notes Info - Leasehold improvements (2009 - 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 fluctuation analysis for our statements.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Buildings, structures, and facilities (including improvements to land)	Credit	308	297	297	0
2		Furniture, fixtures, and equipment (including aircraft, ships, vessels, small boats, and vehicles)	Credit	2,268	2,608	2,608	0
3		Internal use software	Credit	807	664	664	0
4		Assets under capital lease	Credit	23	20	20	0
5		Leasehold improvements	Credit	303	392	392	0
6		Other property, plant, and equipment	Credit				
7		Total accumulated depreciation/amortization	N/A	-3,709	-3,981	-3,981	0

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Note: 06 Property, Plant, and Equipment

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 6

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		General Services Administration	Debit	44	47	47	0
2		Department of Defense	Debit		1	1	0
3		Department of the Interior	Debit				
4		Department of Justice	Debit				
5		National Aeronautics and Space Administration	Debit				
6		All other departments	Debit	1	2	2	0
7		Total capitalized assets from Federal agencies	N/A	45	50	50	0

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Gain/loss on sale/disposition of property, plant and equipment	Credit	43	-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).	3 - (1) Mint Bldg in Denver, (2) Main Treasury, (3) Treasury 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).	N/A
3	Provide any other relevant information pertaining to this note and any material changes from the prior years' depreciation methods and capitalization thresholds.	N/A

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Securities and Investments		D	A	15,330	10,576		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Fixed/Debt Securities (FASB 115 par 6 and 19): Non-U.S. Government Securities	12,435	10,543	17,575	-7,032
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) All: Other fixed/debt securities	1,104	7	7	0
6	Equity Securities (FASB 115 par 6 and 19): Common Stocks	23	23	23	0
7	Equity Securities (FASB 115 par 6 and 19): Unit Trusts				
8	Equity Securities (FASB 115 par 6 and 19): Other Equity Securities	3	3	3	0
9	Other	1,765			
	Total	15,330	10,576	17,608	-7,032

Threshold

Line Description	Question	Answer
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**U.S. Department of the Treasury
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Note: 07 Securities and Investments (Financial Accounting Standards Board (FASB) Statement No 115)

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Fixed/Debt Securities (FASB 115 par 6 and 19) All:Other fixed/debt securities (2009 - 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)	GSE MBS held by Exchange Stabilization Fund - Economic Stimulus

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unamortized Premium/Discount D	CY Net Investment	PY Basis (Costs) D	PY Unamortized Premium/Discount D	PY Net Investment
1		Fixed/Debt Securities: Non-U.S. Government securities	N/A						
2		Fixed/Debt Securities: Non-U.S. Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: Other fixed/debt securities	N/A	1,106	-2	1,104	7		7
6		Equity Securities: Common stocks	N/A	28	-5	23	29	-5	24
7		Equity Securities: Unit trusts	N/A						
8		Equity Securities: All Other equity securities	N/A	3	0	3	3	-1	2
9		Other	N/A						
10		Total Held-to-Maturity Securities	N/A	1,137	-7	1,130	39	-6	33

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Basis (Costs) D	CY Unrealized Gain/Loss D	CY Market Value	PY Basis (Costs) D	PY Unrealized Gain/Loss D	PY Market Value
1		Fixed/Debt Securities: Non-US Government securities	N/A	12,080	356	12,436	10,543	33	10,576
2		Fixed/Debt Securities: Commercial securities	N/A						
3		Fixed/Debt Securities: Mortgage/asset backed securities	N/A						
4		Fixed/Debt Securities: Corporate and other bonds	N/A						
5		Fixed/Debt Securities: All other fixed/debt securities	N/A						
6		Equity Securities: Common stocks	N/A						
7		Equity Securities: Common stocks	N/A						
8		Equity Securities: All other equity securities	N/A						
9		Other	N/A	1,765		1,765			
10		Total Available-for-Sale Securities	N/A	13,845	356	14,201	10,543	33	10,576

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

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

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

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Other Information (FASB 115, pars. 21a, 21c, 21d, 21e, and 22)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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	356	33		
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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Other Information (FASB 115, pars. 21a, 21c, 21d, 21e, and 22)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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				

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 11

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide a description of the amounts reported on the "Line Item Notes" tab for lines 5, 8 and 9.	CDF - Line 5 represents \$.3M in convertible subordinated debt securities and \$4m in secondary capital investments in federal credit unions. Line 8 represents \$2M of other equity securities with limited partnership.
2	Provide a description of the amounts reported on the "Other Notes Infor" tab for lines 5, 8 and 9 in Sections A through C.	CDF - Line 5 represents \$2M in convertible subordinated debt securities (and the related \$1.7 discount on imputed interest) and \$4M in secondary capital investments in federal credit unions. Line 8 represents \$3M of other equity securities with limited partnership interest. All of CDFI securities are "Held to Maturity."
3	Provide the basis on which the cost of a security sold or the amount reclassified out of accumulated other comprehensive income into earnings was determined (FASB 115 par 21b).	ESF - On line 5 Government Sponsored Enterprise securities. N/A
4	Provide the circumstances leading to the decision to sell or transfer the security for held-to-maturity securities (FASB 115 par 22).	N/A
5	Provide any other relevant information pertaining to this note.	N/A

**U.S. Department of the Treasury
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Note: 08	Other Assets	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Notes 3,11,29	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Other Assets	D	A	29,056	7,260		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Advances and prepayments	6	1,703	1,703	0
2	Regulatory Assets	23,472			
3	Other Assets	5,578	5,557	5,557	0
	Total	29,056	7,260	7,260	0

Threshold

Line Description	Question	Answer
Line Item Notes - Advances and prepayments (2009 - 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)	Removal of \$1.7B advance for additional purchases of GSE MBS and addition of Beneficial Interest in Trust of \$23 Billion

Tab: Text Data

Line	Question	Answer
1	Provide a description of advances and prepayments on the "Line Item Notes" tab for line 1.	Advances to the public consists of cash outlays for criminal investigations (IRS), employee travel, relocation expenses,
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.	\$5.575 Billion relates to Treasury participation in Multilateral Development Banks (MDB). See PAR Note 11.
3	Provide any other relevant information pertaining to this note.	\$23 Billion as Beneficial Interest in Trust. See Note 29

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Note: 09 Accounts Payable
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 22

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Accounts Payable	C	L	4,678	3,694		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Accounts Payable	4,678	3,694	3,694	0
	Total	4,678	3,694	3,694	0

Threshold

Line Description	Question	Answer
Line Item Notes - Accounts Payable (2009 - SEPTEMBER)	Please provide explanations for any amounts that have changed by 10% or more and or greater than 500,000 between the current fiscal year and prior fiscal year. (Unaudited)	Increase in refund payables.

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: notes 19

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Federal Debt Securities Held by the Public	C	L	7,559,305	5,812,694		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Marketable Securities - Treasury bills	1,986,174	1,484,332	1,484,332	0
2	Marketable Securities - Treasury notes	3,772,964	2,623,364	2,623,364	0
3	Marketable Securities - Treasury bonds	677,491	578,504	578,504	0
4	Marketable Securities - Treasury inflation protected securities	551,308	523,951	523,951	0
5	Non-marketable securities	563,924	598,540	598,540	0
6	Unamortized premium on Treasury securities	10,182	4,344	4,344	0
7	Unamortized discount on Treasury securities	-44,087	-40,468	-40,468	0
8	Accrued interest payable on debt issued by Treasury	41,349	40,127	40,127	0
9	Securities at par				
10	Unamortized premium on securities				
11	Unamortized discount on securities				
12	Accrued interest payable on agency securities				
	Total	7,559,305	5,812,694	5,812,694	0

Threshold

Line Description	Question	Answer
Line Item Notes - Marketable Securities - Treasury bills (2009 - 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 - Marketable Securities - Treasury notes (2009 - 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

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: notes 19

Status: Complete

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

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Marketable Securities - Treasury bonds (2009 - 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

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Note: 10A Federal Debt Securities Held by the Public

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: notes 19

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt subject to statutory limit	Credit	11,853,142	9,959,850	9,959,850	0
2		Statutory debt limit	Credit	12,104,000	10,615,000	10,615,000	0

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

Line Attributes: Percent

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Marketable securities - Treasury bills	N/A	.3000	1.6000	1.6000	.0000
2		Marketable securities - Treasury notes	N/A	3.0000	4.1000	4.1000	.0000
3		Marketable securities - Treasury bonds	N/A	6.5000	7.1000	7.1000	.0000
4		Marketable securities - Treasury inflation protected securities	N/A	2.1000	2.0000	2.0000	.0000
5		Non-marketable securities	N/A	3.7000	4.1000	4.1000	.0000

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Investments in Federal Debt securities

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized discount C
19		Department of Treasury, Exchange Stabilization Fund	N/A	19,816			19,816	16,846	
23			N/A						
24			N/A						
25			N/A						
26		All other programs and funds	N/A	6,861	2	109	6,968	6,130	8
27		Total	N/A	26,677	-2	109	26,784	22,976	-8

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
19		Department of Treasury, Exchange Stabilization Fund	N/A		16,846
23			N/A		
24			N/A		
25			N/A		
26		All other programs and funds	N/A	102	6,224
27		Total	N/A	102	23,070

Section: B **Section Name:** Fiduciary Funds - Treasury Securities Held by Deposit Funds with Fiduciary - Activity

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
1		All Other	N/A	15			15
2			N/A				
3			N/A				
4			N/A				
5			N/A				
6			N/A				

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Section: B **Section Name:** Fiduciary Funds - Tresury Securities Held by Deposit
Funds with Fiduciary - Activity

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
7			N/A				
8			N/A				
9			N/A				
10			N/A				
11			N/A				
12			N/A				
13			N/A				
14			N/A				
15			N/A				

Section: C **Section Name:** Fiduciary Funds-Treasury Securities Held by All
Other Agency Funds with Fiduciary Activity

No Data Flag: YES

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized discount C	CY Unamortized premium D	CY Net Investment
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				
6			N/A				
7			N/A				
8			N/A				
9			N/A				
10			N/A				
11			N/A				
12			N/A				
13			N/A				
14			N/A				
15			N/A				

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury) **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized Discount C
1		Social Security Administration, Federal Old-Age and Survivors Insurance	N/A	2,296,316			2,296,316	2,150,651	
2		Office of Personnel Management, Civil Service Retirement and Disability	N/A	742,322			742,322	714,850	
3		Office of Personnel Management, Employees' Health Benefits	N/A	15,367			15,367	15,563	
4		Department of Health and Human Services, Federal Hospital Insurance	N/A	309,702			309,702	318,741	
5		Department of Defense, Military Retirement Fund	N/A	240,807			240,807	215,949	
6		Department of Defense, Medicare-Eligible Retiree Health Care Fund	N/A	126,821			126,821	112,726	
7		Social Security Administration, Federal Disability Insurance	N/A	207,932			207,932	216,487	
8		Department of Labor, Unemployment	N/A	19,628			19,628	72,432	
9		Federal Deposit Insurance Corporation Funds	N/A	16,076			16,076	29,937	
10		Office of Personnel Management, Employees' Life Insurance	N/A	36,146			36,146	34,397	

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

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Entity: 2000 Department of the Treasury

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized Discount C
11		Department of Energy, Nuclear Waste Disposal	N/A	44,643			44,643	42,570	
12		Department of Health and Human Services, Federal Supplementary Medical Insurance	N/A	61,764			61,764	59,090	
13		Housing and Urban Development, Federal Housing Administration	N/A						
14		Department of Veterans Affairs, National Service Life Insurance Fund	N/A						
15		Department of Transportation, Highway Trust Fund	N/A	11,484			11,484	12,811	
16		Department of Transportation, Airport and Airway Trust Fund	N/A						
17		Pension Benefit Guaranty Corporation Fund	N/A	17,459			17,459	22,367	
18		Department of State, Foreign Services Retirement and Disability Fund	N/A	15,334			15,334	14,855	
19		Department of the Treasury, Exchange Stabilization Fund	N/A	18,615			18,615	16,847	
20		Railroad Retirement Board	N/A						

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

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Agency Notes: No data

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury) **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	CY Par value of the investment D	CY Unamortized Discount C	CY Unamortized premium D	CY Net Investment	PY Par Value of the investment D	PY Unamortized Discount C
21		Office of Personnel Management, Postal Service Retiree Health Benefits Fund	N/A	35,115			35,115	32,294	
22		Housing and Urban Development, Ginnie Mae	N/A						
23		FHA - Liquidating Account	N/A	10,664			10,664	19,085	
24			N/A						
25		All other programs and funds	N/A	119,359			119,359	100,352	
26		Total	N/A	4,345,554			4,345,554	4,202,004	

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
1		Social Security Administration, Federal Old-Age and Survivors Insurance	N/A		2,150,651
2		Office of Personnel Management, Civil Service Retirement and Disability	N/A		714,850
3		Office of Personnel Management, Employees' Health Benefits	N/A		15,563
4		Department of Health and Human Services, Federal Hospital Insurance	N/A		318,741
5		Department of Defense, Military Retirement Fund	N/A		215,949
6			N/A		112,726

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

Fiscal Year: 2009

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Entity: 2000 Department of the Treasury

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
6		Department of Defense, Medicare-Eligible Retiree Health Care Fund			
7		Social Security Administration, Federal Disability Insurance	N/A		216,487
8		Department of Labor, Unemployment	N/A		72,432
9		Federal Deposit Insurance Corporation Funds	N/A		29,937
10		Office of Personnel Management, Employees' Life Insurance	N/A		34,397
11		Department of Energy, Nuclear Waste Disposal	N/A		42,570
12		Department of Health and Human Services, Federal Supplementary Medical Insurance	N/A		59,090
13		Housing and Urban Development, Federal Housing Administration	N/A		
14		Department of Veterans Affairs, National Service Life Insurance Fund	N/A		
15			N/A		12,811

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Treasury Securities Held by Government Trust Funds, Revolving Funds, and Special Funds (to be completed only by Treasury)

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	PY Unamortized premium D	PY Net Investment
15		Department of Transportation, Highway Trust Fund			
16		Department of Transportation, Airport and Airway Trust Fund	N/A		
17		Pension Benefit Guaranty Corporation Fund	N/A		22,367
18		Department of State, Foreign Services Retirement and Disability Fund	N/A		14,855
19		Department of the Treasury, Exchange Stabilization Fund	N/A		16,847
20		Railroad Retirement Board	N/A		
21		Office of Personnel Management, Postal Service Retiree Health Benefits Fund	N/A		32,294
22		Housing and Urban Development, Ginnie Mae	N/A		
23		FHA - Liquidating Account	N/A		19,085
24			N/A		
25		All other programs and funds	N/A		100,352
26		Total	N/A		4,202,004

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 22

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Federal Employee and Veteran Benefits Payable	C	L	576	630		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - 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	533	594	594	0
6	Liability for other retirement and postemployment benefits	43	36	36	0
	Total	576	630	630	0

Threshold

Line Description	Question	Answer
Line Item Notes - FECA Benefits (2009 - 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)	Below Treasury's materiality for the fluctuation analysis on the financial statements.
Line Item Notes - Liability for other retirement and postemployment benefits (2009 - 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).	Below the materiality threshold for Treasury fluctuation analysis on the financial statements.

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 22

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** 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	2009 - SEPTEMBER	2008 - 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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 22

Status: Complete

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

I = Inactive Line

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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	2009 - SEPTEMBER	2008 - 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 cost trend 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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 22

Status: Complete

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

I = Inactive Line

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

No Data Flag: YES

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of Interest	N/A				
2		Ultimate rate of health care cost trend	N/A				
3		Single equivalent rate of health care cost trend	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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Non-marketable Treasury securities held by Thrift Savings Plan (TSP) Fund	Debit				
2		Total assets of pension (SFFAS No.5, par. 68)	Debit				
3		Market value of investments in market-based and marketable securities included	Debit				

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 22

Status: Complete

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

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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
		in line 2					
4		Total assets of other retirement benefit plans (SFFAS No. 5, par. 85)	Debit				
5		Market value of investments in market-based and marketable securities included in line 4 (SFFAS no. 5, par.85)	Debit				

Section: O **Section Name:** Number of Pension Plans Administrated

No Data Flag: YES

Line Attributes: Units

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	I	Pension plans administrated	N/A				

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Note: 11 Federal Employee and Veteran Benefits Payable

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 22

Status: Complete

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

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

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Note: 12	Environmental and Disposal Liabilities	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: N/A	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes						
Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER	
Environmental and Disposal Liabilities		C	L	0	0	
		Variance:		0	0	
		Rounding Method: Millions		Decimal: Zero		
Line	Status	Line Description	2009 - SEPTEMBER	2008 - 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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: N/A

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: No Data

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Benefits Due and Payable		C	L	0	0		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description			2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
9	Other Entitlement Benefits Due and Payable			0			
	Total			0			

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Note: 14 Insurance Programs Other Than Veterans Affairs

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: None

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Insurance Programs		C	L	22	17		
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero
Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes		
6	Other Insurance Programs	22	17	17	0		
7							
8							
	Total	22	17	17	0		

Threshold

Line Description	Question	Answer
Line Item Notes - Other Insurance Programs (2009 - 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)	\$5 million is below Treasury's materiality level for fluctuation analysis

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	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 6,7, 21, 22	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description	NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Other Liabilities	C	L	83,334	32,457		
		Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Deferred revenue	354	636	636	0
2	Accrued wages and benefits	437	356	356	0
3	Gold certificates	11,037	11,037	11,037	0
4	Other debt				
5	Exchange Stabilization Fund	55,953	7,630	7,630	0
6	Legal and other contingencies				
7	Grant payments due to State and local governments and others				
8	Other employee and actuarial liabilities				
10	D.C. pension liability	9,049	8,803	8,803	0
11	Custodial liabilities	0	1	1	0
12	Accrued annual leave	584	625	625	0
14	Advances and prepayments				
15	Farm and other subsidies				
16	Deposit funds		267	267	0
17	Bonneville Power Administration Non-Federal power projects and capital lease liabilities and disposal liabilities				
18	Keep Well GSE Liability			13,800	-13,800
19	Ceritificates Issued to FRB - ESF	5,200			
20					
21	Other Liabilities	720	3,102	3,102	0

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Note: 15 Other Liabilities

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 6,7, 21, 22

Status: Complete

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

I = Inactive Line

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
	Total	83,334	32,457	46,257	-13,800

Threshold

Line Description	Question	Answer
Line Item Notes - Deferred revenue (2009 - 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 - Accrued wages and benefits (2009 - 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 - Exchange Stabilization Fund (2009 - 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)	IMF allocated to the US an additional \$48.2 billion of SDRs
Line Item Notes - Other Liabilities (2009 - SEPTEMBER)	Please enter a description for any amounts over \$50 million.	The line is aggregated from various accrued liabilities in which none are significant as a stand alone.

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.
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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 26

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009	2008	2007	Prior Years
1		Individual income and tax withholdings	Credit	1,296,427	702,557	22,250	15,323
2		Corporation income taxes	Credit	138,144	69,016	1,692	16,630
3		Unemployment taxes	Credit	4,772	1,859	36	98
4		Excise taxes	Credit	54,502	12,512	102	132
5		Estate and gift taxes	Credit	92	3,979	796	19,810
6		Railroad retirement taxes	Credit	3,559	1,148	3	1
7		Federal Reserve earnings	Credit	24,552	9,766	0	0
8		Fines, penalties, interest, and other revenue	Credit	25,364	37		
9		Custom duties	Credit				
10		Subtotal	N/A	-1,547,412	-800,874	-24,879	-51,994
11		Amounts collected for Non-Federal entities	Debit				
12		Total	N/A	-1,547,412	-800,874	-24,879	-51,994

Section: B **Section Name:** PP 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	48,106	17,909	119	159
5		Estate and gift taxes	Credit	23	19,248	1,266	9,287

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 26

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2008	2007	2006	Prior Years
		taxes					
6		Railroad retirement taxes	Credit	3,769	1,164	1	5
7		Federal Reserve earnings	Credit	25,879	7,719	0	0
8		Fines, penalties, interest, and other revenue	Credit	1,936	297		
9		Customs duties	Credit				
10		Subtotal	N/A	-1,761,876	-961,556	-26,936	-42,239
11		Amounts collected for non-Federal entities	Debit				
12		Total	N/A	-1,761,876	-961,556	-26,936	-42,239

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009	2008	2007	Prior Years
1		Individual income and tax withholdings	Debit	1,075	293,971	30,361	14,222
2		Corporation income taxes	Debit	6,626	32,646	17,370	38,558
3		Unemployment taxes	Debit	1	66	13	29
4		Excise taxes	Debit	535	541	81	626
5		Estate and gift taxes	Debit	0	324	566	358
6		Railroad retirement taxes	Debit	0	2	0	1
7		Federal Reserve earnings	Debit				
8		Fines, penalties, interest, and other revenue	Debit				
9		Customs Duties	Debit				
10		Total	N/A	8,237	327,550	48,391	53,794

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Note: 16 Collections and Refunds of Federal Revenue

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 26

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	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			
9		Customs duties	Debit				
10		Total	N/A	3,582	362,732	30,213	29,547

Section: E **Section Name:** Miscellaneous

No Data Flag: YES

Line Attributes: Dollars

Rounding Method: User-Defined

Decimal: User-Defined

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 26

Status: Complete

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

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 in a modified accrual basis of accounting. Revenues are recognized as cash is collected. The Balance Sheet includes an estimated amount of taxes receivable and payable to the General Fund of the United States Government (ref. PAR Note 1, S)
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	Indicate whether the amounts collected for taxes and duties are affecting the beginning-of-period and end-of-period balances of accounts receivable, account payable for refunds, and the allowance for uncollectible amounts (SFFAS No.7, par.65.2)	Collections for taxes will affect the beginning-of-period as well as the end-of-period balances of taxes receivable. Collections for taxes will also affect both the beginning-of-period and end-of-period allowances for uncollectible accounts. Amounts Collected for taxes do not generally affect the beginning-of-period accounts payable for refunds. However, collections for taxes will affect the end-of-period accounts payable for refunds.
5	Provide any other relevant information pertaining to this note.	None

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Note: 17	Prior-Period Adjustments	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: No data	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A	Section Name: Non- Federal Prior Period Adjustments (Not Restated)	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Amounts that adjusted beginning net position - for change in accounting principles	Credit				
2		Amounts that adjusted beginning net position - for correction of errors	Credit				

Section: B	Section Name: Restated Prior-Period Adjustments - Corrections of Errors for the Prior Year	No Data Flag: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

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		

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Note: 17 Prior-Period Adjustments
Entity: 2000 Department of the Treasury

Fiscal Year: 2009

Period: SEPTEMBER

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Tab: Text Data

No Data Flag: YES

Line	Question	Answer
1	Describe the adjustments to current year or prior-year beginning net position that resulted from changes in accounting principles.	
2	Describe the adjustments to the prior-year beginning net position that resulted from correcting errors that occurred in years preceding the prior year.	
3	Describe the restatements to the prior-year that resulted from correcting errors that occurred in the prior year.	
4	Describe any Federal prior-period adjustments.	
5	Provide any other relevant information pertaining to this note. This would include information related to any immaterial errors that occurred in the prior period(s) that were corrected against the current year.	

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 31

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Insurance Contingencies (Reasonably Possible Only) **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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
Rounding Method: User-Defined **Decimal:** User-Defined

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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
Rounding Method: Millions **Decimal:** Zero

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: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 31

Status: Complete

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

I = Inactive Line

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

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

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

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

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

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
3	I		Credit				
4	I		Credit				
5	I		Credit				

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Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 31

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the risk insurance programs that are in force.	<p>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 Department in concurrence with the Secretary of State and the Attorney General. If a certified act of terrorism occurs, insurers may be eligible to receive reimbursement from the U.S. Government for insured losses above a designated deductible amount. Insured losses above this amount will be shared between insurance companies and the U.S. Government. The Act also gives the Treasury Department 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.</p> <p>The original TRIA program was to expire on December 31, 2005, but the Program was extended through December 31, 2007 by the Terrorism Risk Insurance Extension Act of 2005 (Extension Act). This law included the following significant changes: it reduced the federal role in terrorism risk insurance markets by increasing insurer deductibles and excluding certain types of previously covered insurance. The Extension Act also reduced the U.S. Government's share of insured losses and added a Program Trigger provision which precludes federal payments unless insured losses from a certified act of terrorism exceed \$100 million.</p> <p>On December 26, 2007, the Terrorism Risk Insurance Program Reauthorization Act of 2007 (Reauthorization Act) was enacted 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.</p> <p>In 2008, the Treasury Department published interim guidance and an interim final rule conforming regulations to statutory changes in the Reauthorization Act pertaining to the mandatory insurance availability and insurer disclosure requirements of the Program as well as the addition of coverage for domestic acts of terrorism. On April 21, 2009, Treasury Department published the interim final rule as final.</p> <p>In September 2008, the Treasury Department issued two notices of proposed rulemaking with requests for comment. One proposed rule incorporates and clarifies statutory requirements of the Reauthorization Act for capping the annual liability for insured losses at \$100 billion. The proposed rule describes how the Treasury Department will determine the pro rata share of insured losses to be paid by each insurer that incurs losses under the Program when insured losses would otherwise exceed the cap and how the Federal share of compensation will be calculated. The Treasury Department expects to issue a final rule incorporating public comments early in fiscal year 2010. The other proposed rule sets forth the requirements for</p>

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 31

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
		recoupment of the Federal share of compensation for insured losses. The rule describes how the Treasury Department will determine the amounts to be recouped and the requirements for insurers to collect, report, and remit surcharges to the Treasury Department. The Treasury Department expects to issue a final rule incorporating public comments early in fiscal year 2010. There were no claims under TRIA as of September 30, 2008 and September 30, 2009.
2	Provide the nature of the insurance contingencies.	See 1
3	Provide the nature of the litigation contingencies, including the range of loss for probable liabilities.	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. 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. 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 whistle blower protection acts, Treasury must reimburse the Judgment Fund from future appropriations. In the opinion of the Department's management and legal counsel, based on information currently available, the expected outcome of 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.
4	Provide the nature of the litigation contingencies including the range of loss for reasonably possible contingencies.	The American Council of the Blind and Others, et. al. v. Paulson: Plaintiffs have filed suit against the Department under Section 504 of the Rehabilitation Act seeking the redesign of U.S. currency. In 2007, 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 the District Court's ruling. No monetary damages were awarded by the Court. However, the Treasury 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 to 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 implementing 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, 2009 and September 30, 2008. The Court of Appeals in the above mentioned case ordered the parties to confer and attempt to negotiate attorney fees and costs to be awarded the plaintiffs. In December 2008, the parties filed a joint stipulation agreeing to \$800 thousand in attorney fees and costs that was paid from the Judgment Fund in February 2009.
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.	¿ Amidax Trading Group v. S.W.I.F.T. makes allegations that the Treasury Department's Terrorist Finance Tracking Program has involved unlawful disclosure of

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 31

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
6	Describe the other claims that may derive from treaties or international agreements.	<p>information by the Society for Worldwide Interbank Financial Telecommunications (S.W.I.F.T.). Defendants include the Department of the Treasury as well as several Treasury officials. The case was dismissed on February 13, 2009, and the plaintiff has subsequently appealed that ruling. The Treasury Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time.</p> <p>¿ Cobell et al. v. Salazar et al. (formerly Cobell v. Kempthorne): Native Americans allege that the Department of Interior and the Department of the Treasury have breached trust obligations with respect to the management of the plaintiffs¿ individual Indian monies. On August 7, 2008, the Federal District Court issued an opinion awarding \$455 million to the plaintiffs. This decision was overturned on appeal in July 2009. The appellate court found that the government owes a cost-effective accounting, in scale with available funds. The District Court is considering further proceedings. The Treasury Department is unable to determine the likelihood of an unfavorable outcome or an estimate of potential loss at this time. (Please refer Subsequent Events, for additional information.) ¿ Tribal Trust Fund Cases: Numerous cases have been filed in U.S. District Courts 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 seeking damages in the United States Court of Federal Claims 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.</p> <p>¿ Other Legal Actions: The Treasury Department is also involved in employment related legal actions (e.g., Discrimination, Equal Employment Opportunity Commission, Merit System Protection Board, etc.) for which an unfavorable outcome is reasonably possible, but for which an estimate of potential loss cannot be determined at this time. It is not expected that these cases will have a material effect on the Treasury Department¿s financial position or results.</p> <p>¿ There are other legal actions pending for which the possibility of loss could not be determined, and where the ultimate resolution of the legal actions may materially affect the Treasury Department¿s financial position or results. As of September 30, 2009, four legal claims amounting to approximately \$113 million existed for which the possibility of loss could not be determined.</p> <p>The Office of Management and Budget, Circular No. A-136, Financial Reporting Requirements and the Treasury Financial Manual, Volume 1, Part 2-4700 require the recognition and disclosure of financial information related to Treaties and International Agreements for fiscal year 2009 financial reporting. The focus of this requirement is to identify Departmental Treaties and International Agreements that commit and obligate the Federal Government and may result in a possible exposure to loss. Any recognition and disclosure of Treaty and International Agreement loss contingencies would be presented in accordance with</p>

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

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 31

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
7	Provide any other relevant information pertaining to this note.	SFAS No. 5, Accounting for Liabilities of the Federal Government. Any recognition would depend on the likelihood of the future event occurring and the measurability of an amount or range of loss. The Treasury Department does not have any treaties or international agreements to report for fiscal year 2009. N/A

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 31

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

I = Inactive Line

Tab: Other Notes Info.

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

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

Line	Status	Line Description	NB	CY Federal	CY Non-Federal	PY Federal	PY Non-Federal
1		Building	Debit				
2		Land	Debit				
3		Equipment	Debit		22		29
4		Software license	Debit		3		
5		Other	Debit				
6		Accumulated depreciation/amortization	Credit		23		20
7		Net assets under capital leases	N/A		2		9

Threshold

Line Description	Question	Answer
Other Notes Info - Equipment (CY Non-Federal)	Please provide explanations for any amounts that have changed by 10 percent or more between the current fiscal year and prior fiscal year. (unaudited)	Not material to Treasury's fluctuation analysis.
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)	Not material to Treasury's fluctuation analysis.
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)	Not material to Treasury's fluctuation analysis.

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

Threshold

Line Description	Question	Answer
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Note: 19	Commitments	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 31	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

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

Threshold

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)	Not material to Treasury's fluctuation analysis.

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	247	323	4	224
2		Undelivered orders	Credit	29,355	156,435	425	57,088

Threshold

Line Description	Question	Answer
Other Notes Info - Operating leases (CY Federal)	Please provide explanations for any amounts that have changed by 10% or more and or greater than \$500,000 between the current fiscal year and prior fiscal year. (unaudited)	Not material to Treasury's fluctuation analysis.
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)	Not material to Treasury's fluctuation analysis.
Other Notes Info - Undelivered orders (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)	Not material to Treasury's fluctuation analysis.
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)	Not material to Treasury's fluctuation analysis.

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Note: 19 Commitments**Fiscal Year:** 2009**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** Note 31**Status:** Complete

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

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		62,254
9		Senior GSE Preferred Stock Purchase Agreement	Credit		289,400		186,200
10		GSE Credit Facility	Credit				0
11			Credit				
12			Credit				
13			Credit				
14			Credit				
15		Total	N/A		-351,654		-248,454

Threshold**Line Description**

Other Notes Info - Senior GSE Preferred Stock Purchase Agreement (CY Non-Federal)

Question

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)

Answer

Increase in the amount available for draw downs.

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Note: 19 Commitments

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 31

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the lessee's leasing arrangements including the basis on which contingent rental payments are determined, the existence and terms of renewal or purchase options, escalation clauses and restrictions imposed by lease 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>Exchange Stabilization Agreement - In April 1994, Treasury signed the North American Framework Agreement (NAFA), which includes the ESA with Mexico. The Treasury Department has a standing swap line for \$3 billion with Mexico under the NAFA and its implementing ESA. The amounts and terms (including the assured source of repayment) of any borrowing under NAFA and ESA will have to be negotiated and agreed to before any actual drawing can occur. The ESA does provide sample clauses that state that transactions shall be exchange rate neutral for the ESF and shall bear interest based on a then current rate tied to U.S. Treasury bills. There were no drawings outstanding on the ESF swap line as of September 30, 2009 and 2008. On December 10, 2008, the Treasury renewed its participation in the agreement until December 2010.</p> <p>Multilateral Development Banks (MDB) - The Treasury Department has subscribed to capital for certain MDB, portions of which are callable under certain limited circumstances to meet the obligations of the respective MDB. There has never been, nor is there anticipated, a call on the Treasury Department's commitment for these subscriptions. As of September 30, 2009, U.S. callable capital in MDB was \$62,254 million.</p>

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Note: 20 Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No Data

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

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

No Data Flag: YES

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

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	I		N/A						
2	I		N/A						
3	I		N/A						
4	I		N/A						
5	I		N/A						

Section: B **Section Name:** Assets - Prior year

No Data Flag: YES

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

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: Millions

Decimal: Zero

Line	Status	Line Description	NB	Liability due and payable to beneficiaries C	Other liabilities C	Total liabilities
1	I		N/A			
2	I		N/A			
3	I		N/A			
4	I		N/A			
5	I		N/A			

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Note: 20 Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No Data

Status: Complete

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

I = Inactive Line

Section: D **Section Name:** Liabilities - Prior Year

No Data Flag: YES

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

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: Millions

Decimal: Zero

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	I		N/A						
2	I		N/A						
3	I		N/A						
4	I		N/A						
5	I		N/A						

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

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Note: 20 Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No Data

Status: Complete

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

I = Inactive Line

Section: F **Section Name:** Prior Year - Revenue, financing, expenses, and other **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

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: Millions **Decimal:** Zero

Line	Status	Line Description	NB	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			

**U.S. Department of the Treasury
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Note: 20	Dedicated Collections (Excluding Funds Identified as Earmarked and Reported in Note 22 - Earmarked Funds)	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: No Data	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: H	Section Name: Other	No Data Flag: YES	Line Attributes: Dollars	Rounding Method: Millions	Decimal: Zero				
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	I		N/A						
2	I		N/A						
3	I		N/A						
4	I		N/A						
5	I		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.	

**U.S. Department of the Treasury
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** 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	71,662		19,816			
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	18	885	5,919			
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	71,680	885	25,735			
Line	Status	Line Description	NB	Other non-Federal assets D	Total assets				
13		Exchange Stabilization Fund	N/A	13,537	105,015				
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	1,324	8,146				
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	14,861	113,161				

**U.S. Department of the Treasury
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

I = Inactive Line

Section: B **Section Name:** Assets - Prior Year

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

Line	Status	Line Description	NB	Cash and other monetary assets D	Fund balance with Treasury D	Inv. in U.S. Treas. Sec. (net of prem. & disc.) D	Interest Receivable D	Other Federal assets (with earmarked funds) D	Other Federal assets (with non-earmarked funds) D
13		Exchange Stabilization Fund	N/A	22,221	33	16,847			
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	16	687	5,702			
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	22,237	720	22,549			
Line	Status	Line Description	NB	Other non-Federal assets D	Total assets				
13		Exchange Stabilization Fund	N/A	10,841	49,942				
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	1,441	7,846				
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	12,282	57,788				

**U.S. Department of the Treasury
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

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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				61,169	-61,169	43,846
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A			231	9,908	-10,139	-1,993
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A			-231	-71,077	-71,308	-41,853

Line	Status	Line Description	NB	Total liabilities and net position
13		Exchange Stabilization Fund	N/A	-105,015
21			N/A	
22			N/A	
23			N/A	
24			N/A	
25			N/A	
26		All other earmarked funds	N/A	-8,146
27		Intra-agency earmarked funds elimination amounts	N/A	
28		Total	N/A	-113,161

**U.S. Department of the Treasury
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

I = Inactive Line

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

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	Benefits due and payable C	Other 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				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			187	9,655	-9,842	-1,996
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A			-187	-19,815	-20,002	-37,786

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

**U.S. Department of the Treasury
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

I = Inactive Line

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

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

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue 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	39,818		5,145			
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A	-2,057		162			4,683
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A	-37,761		-5,307			-4,683

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			1,117			-43,846
21			N/A						
22			N/A						
23			N/A						
24			N/A						
25			N/A						
26		All other earmarked funds	N/A		117	4,501	397		1,993
27		Intra-agency earmarked funds elimination amounts	N/A						
28		Total	N/A		-117	5,618	397		-41,853

**U.S. Department of the Treasury
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

I = Inactive Line

Section: F **Section Name:** Revenue, Financing, Expenses, and Other - Prior Year

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

Line	Status	Line Description	NB	Net position, beginning of period C	Prior-period adjustment C	Investment revenue 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

**U.S. Department of the Treasury
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Note: 22	Earmarked Funds	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 27	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: G		Section Name: Number of Agency Earmarked Funds				Line Attributes: Units	
Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Total number of earmarked funds	N/A	28.0000	32.0000	32.0000	.0000

**U.S. Department of the Treasury
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Note: 22 Earmarked Funds
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Provide a 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).	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 do not receive 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 Survivors 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 RS 20X4413 Federal Tax Lien Revolving Fund Other Earmarked Funds DO 20X5407 Sallie Mae Assessments DO 20X5816 Confiscated and Vested Iraqi Property and Assets DO 20X8790 Gifts and Bequests Trust Fund FMS 205445 Debt Collection FMS 20X5081 Presidential Election Campaign FMS 20X8902 Esther Cattell Schmitt Gift Fund FMS 202/35445 Debt Collection Special Fund FMS 203/45445 Debt Collection Special Fund FMS 204/55445 Debt Collection Special Fund FMS 205/65445 Debt Collection Special Fund FMS 206/75445 Debt Collection Special Fund FMS 207/85445 Debt Collection Special Fund FMS 208/95445 Debt Collection Special Fund I RS 20X5510 Private Collection Agent Program TFF 20X5697 Treasury Forfeiture Fund BPD 20X5080 Gifts to Reduce Public Debt BPD 20X5080.001 Receipt of Gifts to Reduce Public Debt.
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	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

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 27

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
		<p>revenues earned are the result of intra-governmental inflows. 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. 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 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. 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).	N/A
4	Provide the sources of revenue and other financing for amounts reported in columns 3 through 8 of Sections E and F in the Other Notes Info tab (SFFAS No. 27, par. 23.2).	See 2 above
5	Provide any other relevant information pertaining to this note, including explanation for prior-period adjustments, if any.	N/A

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Note: 23 Statement of Social Insurance (a Principal Financial Statement)

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: No data

Status: Complete

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

I = Inactive Line

Tab: Text Data

No Data Flag: YES

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

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Note: 24	Social Insurance	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: No data	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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Note: 25 Stewardship Land
Entity: 2000 Department of the Treasury

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: No Data

Status: Complete

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

I = Inactive Line

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

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

Line	Question	Answer
1	Describe the predominant uses of the stewardship land (SFFAS 29, par. 40c).	
2	Provide the condition of the stewardship land (SFFAS 29, par. 41).	
3	Provide a brief statement explaining how the stewardship land relates to the mission of the agency (SFFAS No. 29, par. 40a).	
4	Provide a brief description of the agency's stewardship policies for stewardship land (SFFAS No. 29, par. 40b).	
5	Provide any other information relevant information pertaining to this note.	

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Note: 26	Heritage Assets	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 17	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

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

Line	Status	Line Description	NB	CY Physical units as of the beginning of the year	CY Physical units added	CY Physical units withdrawn	CY Physical units-ending balance	PY Physical units beginning balance	PY Physical units added
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY Physical units withdrawn	PY Physical units-ending balance
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) - Unaudited **Line Attributes:** Units

Line	Status	Line Description	NB	CY Physical units beginning balance	CY Physical units added	CY Physical units withdrawn	CY Physical units-ending balance	PY Physical units beginning balance	PY Physical units added
1		Buildings	N/A	3.0000	.0000	.0000	3.0000	3.0000	
2			N/A						
3			N/A						
4			N/A						
5			N/A						

Line	Status	Line Description	NB	PY Physical units withdrawn	PY Physical units-ending balance
1		Buildings	N/A		3.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		

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Note: 26 Heritage Assets

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 17

Status: Complete

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

I = Inactive Line

Tab: Text Data

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

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Note: 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 30	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Tab: Other Notes Info.

Section: A		Section Name: Schedule of Fiduciary Net Assets - Deposit Funds - Current Year			Line Attributes: Dollars		Rounding Method: Millions		Decimal: Zero	
Line	Status	Line Description	NB	Fid Inv in Fed Debt Sec-net of prem and discounts D	Fid FBWT (USSGL 1010 only) D	Int Rec on Fid Fed Debt Sec D	Inv in Non-Fed Debt Sec (and related int rec) D	Cash and cash equivalents D	Other assets D	D
1		Unclaimed Monies - 20x6133	N/A		390					
2		All Others	N/A	15	175					18
3			N/A							
4			N/A							
5			N/A							
6			N/A							
7			N/A							
8			N/A							
9			N/A							
10			N/A							
11			N/A							
12			N/A							
13			N/A							
14			N/A							
15			N/A							

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 30

Status: Complete

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

I = Inactive Line

Section: A **Section Name:** Schedule of Fiduciary Net Assets - Deposit Funds -
Current Year

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

Line	Status	Line Description	NB	Liability due and payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
1		Unclaimed Monies - 20x6133	N/A			390
2		All Others	N/A			208
3			N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			
8			N/A			
9			N/A			
10			N/A			
11			N/A			
12			N/A			
13			N/A			
14			N/A			
15			N/A			

Section: B **Section Name:** Schedule of Fiduciary Activity - Deposit Funds -
Current Year

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

Line	Status	Line Description	NB	Beginning fid net assets bal. D	Fiduciary contributions C	Fiduciary revenues C	Investment earnings C	Gain (loss) on disposition of investments, net C	All other inflows to net assets C
1		Unclaimed Monies - 20x6133	N/A	366	-28				
2		All Others	N/A	43	-1,063		-1		
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						

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Note: 27 Fiduciary Activities

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 30

Status: Complete

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

I = Inactive Line

Section: B **Section Name:** Schedule of Fiduciary Activity - Deposit Funds -
Current Year

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	Beginning fid net assets bal. D	Fiduciary contributions C	Fiduciary revenues C	Investment earnings C	Gain (loss) on disposition of investments, net C	All other inflows to net assets C
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						
Line	Status	Line Description	NB	Disbursements to and on behalf of beneficiaries D	Administrative and other expenses D	All other outflows from net assets D	Ending fiduciary net assets bal.		
1		Unclaimed Monies - 20x6133	N/A	-4			390		
2		All Others	N/A	-899			208		
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						

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Note: 27	Fiduciary Activities	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes: Note 30	
Status: Complete	The accompanying notes are an integral part of these financial statements.		I = Inactive Line

Section: C	Section Name: Schedule of Changes in Non-Valued Fiduciary Asset - Deposit Funds - Current Year	No Data Flag: YES	Line Attributes: Units
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Line	Status	Line Description	NB	Beginning quantity of non-valued fid assets	Additions to quantity	Subtractions from quantity	Ending quantity of non-valued fid assets
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				
6			N/A				
7			N/A				
8			N/A				
9			N/A				
10			N/A				
11			N/A				
12			N/A				
13			N/A				
14			N/A				
15			N/A				

Section: D	Section Name: Schedule of Fiduciary Net Assets - All Other Agency Funds - Current Year	No Data Flag: YES	Line Attributes: Dollars Rounding Method: Millions Decimal: Zero
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Line	Status	Line Description	NB	Fid Inv in Fed Debt Sec-net of prem and discounts D	Fid FBWT (USSGL 1010 only) D	Int Rec on Fid Fed Debt Sec D	Inv in Non-Fed Debt Sec (and related int rec) D	Cash and cash equivalents D	Other assets 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						

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Note: 27 Fiduciary Activities**Fiscal Year:** 2009**Period:** SEPTEMBER**Entity:** 2000 Department of the Treasury**Agency Notes:** Note 30**Status:** Complete**The accompanying notes are an integral part of these financial statements.****I = Inactive Line**

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

Line	Status	Line Description	NB	Fid Inv in Fed Debt Sec-net of prem and discounts D	Fid FBWT (USSGL 1010 only) D	Int Rec on Fid Fed Debt Sec D	Inv in Non-Fed Debt Sec (and related int rec) D	Cash and cash equivalents D	Other assets D
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						

Line	Status	Line Description	NB	Liability due and payable to beneficiaries C	Other liabilities C	Total fiduciary net assets
1			N/A			
2			N/A			
3			N/A			
4			N/A			
5			N/A			
6			N/A			
7			N/A			
8			N/A			
9			N/A			
10			N/A			
11			N/A			
12			N/A			
13			N/A			
14			N/A			
15			N/A			

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Note: 27 Fiduciary Activities

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 30

Status: Complete

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

I = Inactive Line

Section: E **Section Name:** Schedule of Fiduciary Activity - All Other Agency Funds - Current Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Beginning fid net assets bal. D	Fiduciary contributions C	Fiduciary revenues C	Investment earnings C	Gain (loss) on disposition of investments, net C	All other inflows to net assets C
1			N/A						
2			N/A						
3			N/A						
4			N/A						
5			N/A						
6			N/A						
7			N/A						
8			N/A						
9			N/A						
10			N/A						
11			N/A						
12			N/A						
13			N/A						
14			N/A						
15			N/A						

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 30

Status: Complete

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

I = Inactive Line

Section: E **Section Name:** Schedule of Fiduciary Activity - All Other Agency Funds - Current Year **No Data Flag:** YES **Line Attributes:** Dollars
Rounding Method: Millions **Decimal:** Zero

Line	Status	Line Description	NB	Disbursements to and on behalf of beneficiaries D	Administrative and other expenses D	All other outflows from net assets D	Ending fid net asset bal.
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				
6			N/A				
7			N/A				
8			N/A				
9			N/A				
10			N/A				
11			N/A				
12			N/A				
13			N/A				
14			N/A				
15			N/A				

Section: F **Section Name:** Schedule of Changes in Non-Valued Fiduciary Assets - All Other Agency Funds - Current Year **No Data Flag:** YES **Line Attributes:** Units

Line	Status	Line Description	NB	Beginning quantity of non-valued fid assets	Additions to quantity	Subtractions from quantity	Ending quantity of non-valued fid assets
1			N/A				
2			N/A				
3			N/A				
4			N/A				
5			N/A				
6			N/A				
7			N/A				
8			N/A				
9			N/A				
10			N/A				
11			N/A				

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 30

Status: Complete

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

I = Inactive Line

Section: F **Section Name:** Schedule of Changes in Non-Valued Fiduciary Assets - All Other Agency Funds - Current Year **No Data Flag:** YES **Line Attributes:** Units

Line	Status	Line Description	NB	Beginning quantity of non-valued fid assets	Additions to quantity	Subtractions from quantity	Ending quantity of non-valued fid assets
12			N/A				
13			N/A				
14			N/A				
15			N/A				

Section: G **Section Name:** Number of Agency Fiduciary Activities **Line Attributes:** Units

Line	Status	Line Description	NB	Total number of fid funds - deposit funds	Total number of fid funds - all other agency funds
1		All Accounts	N/A	24.0000	.0000
2			N/A		
3			N/A		
4			N/A		
5			N/A		
6			N/A		
7			N/A		
8			N/A		
9			N/A		
10			N/A		
11			N/A		
12			N/A		
13			N/A		
14			N/A		
15			N/A		

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

Fiscal Year: 2009 **Period:** SEPTEMBER
Agency Notes: Note 30

Status: Complete

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

I = Inactive Line

Tab: Text Data

Line	Question	Answer
1	Describe the fiduciary relationship, for example, the applicable legal authority, the objectives of the fiduciary activity, and a general description of the beneficial owners or class of owners of each fiduciary fund (SFFAS No. 31, par. 18 (a)).	N/A
2	Provide information on any significant changes in fiduciary net assets from the prior period (SFFAS No. 31, par. 18 (c)).	See Treasury Agency Note 30
3	Provide the TAS for all funds with fiduciary activities.	See Note 30: 20x6513.013,20x6008,20x6045,20x6048,2015x6078,206092,20x6104,20x6133,20x6309,20x6311,20x6312,20x6314,20x6315,20x6501.018,20x6720,20x6830,20x6999,20x6737,20x6738,20x6740,20x6741,20x6317.001,20x6501.018,20x6501.076
4	For any cash included in the Schedules of Fiduciary Net Assets, indicate if the cash is represented by balances on deposit with either the U.S. Treasury or with a commercial banking institution (SFFAS No. 31, par. 12).	N/A
5	Provide a description of any cash equivalents included in the Schedules of Fiduciary Net Assets.	N/A
6	For any non-monetary assets included in the Schedules of Fiduciary Net Assets, provide a description of the composition of the assets, the method(s) of valuation, and the changes (if any) from prior-period accounting methods (SFFAS No. 31, par. 18 (c)).	N/A
7	For any non-valued fiduciary assets included in the Schedules of Non-Valued Fiduciary Assets, provide a description of the non-valued assets (SFFAS No. 31, par. 18 (d)).	N/A
8	If separate audited financial statements are issued for an individual fiduciary activity with a fiscal yearend other than September 30, indicate the fiduciary activity's fiscal year (SFFAS No. 31, par. 18 (e)).	N/A
9	If separate audited financial statements are issued for an individual fiduciary activity, disclose the basis of accounting used and the auditor's opinion on the current or most recent financial statements. If the auditor's opinion was not unqualified, disclose the reason(s) stated by the auditors and refer the reader to the audit opinion for further information (SFFAS No. 31, par. 12 (a)).	N/A
10	If separate audited financial statements are issued for an individual fiduciary activity, provide information on the reader can obtain a copy of the financial statements and the audit opinion thereon (SFFAS No. 31, par. 19).	N/A
11	If more than one agency is responsible for administering a fiduciary activity, and the separate portions of the activity can be clearly identified with another responsible agency, identify the other agency(ies) involved in managing the activity (SFFAS No. 31, par. 19).	N/A
12	Provide any other relevant information pertaining to this note.	N/A

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Note: 28A Financial and Housing Market Stabilization - Investment in GSE

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 9, 12

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER			
Investment in Government sponsored enterprises (GSEs)		D	A	64,679	7,032			
		Variance:		0	0	Rounding Method: Millions	Decimal: Zero	
Line Status	Line Description	CY - Appraisal value at purchase date		CY - Unamortized premium/discount	CY - Net investment	CY - Interest receivable	CY - Investment Balance	PY - Appraisal value at purchase date
1	Fannie Mae senior preferred stock	25,082			25,082		25,082	741
2	Freddie Mac senior preferred stock	28,251			28,251		28,251	727
3	Fannie Mae warrants common stock	6,707			6,707		6,707	6,507
4	Freddie Mac warrants common stock	4,639			4,639		4,639	4,399
5								
6								
7								
8	All other stock							
	Total	64,679			64,679		64,679	12,374

Line Status	Line Description	PY - Unamortized	PY - Net investment	PY - Interest receivable	PY - Investment Balance
1	Fannie Mae senior preferred stock		840		840
2	Freddie Mac senior preferred stock		824		824
3	Fannie Mae warrants common stock		3,104		3,104
4	Freddie Mac warrants common stock		2,264		2,264
5					
6					
7					
8	All other stock				
	Total		7,032		7,032

Threshold

Line Description	Question	Answer

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Financial Management Service
Governmentwide Financial Report System
GF006 - FR Notes Report**

Note: 28A Financial and Housing Market Stabilization - Investment in GSE

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Notes 9, 12

Status: Complete

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

I = Inactive Line

Threshold

Line Description	Question	Answer
Line Item Notes - Fannie Mae senior preferred stock (CY - Appraisal value at purchase date)	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 program started in September FY 2008 and had a full year of activity in FY 2009 (i.e. MBS purchases).
Line Item Notes - Freddie Mac senior preferred stock (CY - Appraisal value at purchase date)	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)	Program started in September FY 2008 and had a full year of activity in FY 2009 (i.e. MBS purchases).

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Status: Complete

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I = Inactive Line

Tab: Other Notes Info.

Section: A **Section Name:** Appraisal Value at Reporting Date

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	CY- Appraisal value at reporting date	PY- Appraisal value at reporting date
1		Fannie Mae senior preferred stock	Debit	25,082	741
2		Freddie Mac senior preferred stock	Debit	28,251	727
3		Fannie Mae warrants common stock	Debit	6,707	6,507
4		Freddie Mac warrants common stock	Debit	4,639	4,399
5			Debit		
6			Debit		
7			Debit		
8		All other stock	Debit		
9		Total	N/A	64,679	12,374

Section: B **Section Name:** Other Related Information

Line Attributes: Dollars

Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Debt and mortgage backed securities outstanding - Fannie Mae	Debit	101,954	833		833
2		Debt and mortgage backed securities outstanding - Freddie Mac	Debit	88,768	2,478		2,478
3		Debt and mortgage backed securities outstanding - Other	Debit	0	0		0
4		Revenue recognized from acquisition of preferred stocks and warrants	Credit	4,336	0		0

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Fiscal Year: 2009

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Entity: 2000 Department of the Treasury

Agency Notes: Notes 9, 12

Status: Complete

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I = Inactive Line

Section: B **Section Name:** Other Related Information

Line Attributes: Dollars
Rounding Method: Millions

Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
5		The liquidation preference value per share of senior preferred stock	Debit	0	0		0
6		Nominal cost of common stock on a fully-diluted basis	Debit	0	0		0

Section: C **Section Name:** Other Related Information

Line Attributes: Units

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Number of non-voting senior preferred stock - shares	N/A	2,000,000.0000	2,000,000.0000		2,000,000.0000

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

Line Attributes: Percent

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Rate of dividends	N/A	10.0000	10.0000		10.0000

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Note: 28B Financial and housing Market Stabilization - GSE Keepwell Payable

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 Department of the Treasury

Agency Notes: Note 9

Status: Complete

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

I = Inactive Line

Tab: Line Item Notes

Closing Package Line Description		NB	Account Type	2009 - SEPTEMBER	2008 - SEPTEMBER		
Keepwell payable		C	L	91,937	13,800		
			Variance:	0	0	Rounding Method: Millions	Decimal: Zero

Line Status	Line Description	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1	Keepwell Payable - Fannie Mae	88,410			
2	Keepwell Payable - Freddie Mac	3,527	13,800		13,800
3					
4					
5	All other payables				
	Total	91,937	13,800		13,800

Threshold

Line Description	Question	Answer
Line Item Notes - Keepwell Payable - Freddie Mac (2009 - 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)	FY 2008 was an accrual and FY 2009 is the future contingency

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Additional Note 29 – Special-Purpose Financial Statement Requirements

A. Basis of Presentation

Section 405 of the *Government Management Reform Act* (GMRA) of 1994 [31U.S.C. 331(e)(1)] requires that the Secretary of the Treasury annually prepare and submit to the President and the Congress an audited financial statement for the preceding fiscal year. This statement must cover all accounts and associated activities of the executive branch of the Federal Government. Section 114 of the *Budget and Accounting Procedures Act* of 1950 (31 U.S.C. 3513a) requires each executive branch agency to furnish financial and operational information as the Secretary of the Treasury may stipulate.

The Secretary of the Treasury developed guidance in the U.S. Department of Treasury's *Treasury Financial Manual (TFM) Chapter 4700*, to provide agencies with the 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 requirements of U.S. generally accepted accounting principles.

The *TFM Chapter 4700* requires agencies to use the Government-wide Financial Reporting System to input the above information. The Closing Package is comprised of the following GFRS Modules:

1. Audited FS Report (GF002A)
2. Closing Package Financial Statement Report (GF003F)
3. Trading Partner Summary Note Report (GF004F)
4. Closing Package Line Reclassification Summary Report (GF003G)
5. FR Notes Report (GF006)
6. Other Data Report (GF007)

The 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 2009, Treasury issued *TFM Transmittal Letter No. 650* effective for fiscal year 2009, which provided the mapping of certain USSGL accounts to the special-purpose financial statements.

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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.

The Emergency Economic Stabilization Act of 2008 (EESA) was signed into law on October 3, 2008. EESA authorized the establishment of the Troubled Asset Relief Program (TARP) to be administered by the Treasury Department. EESA established two new offices within the Treasury Department: the Office of Financial Stability to administer the TARP, and a new Special Inspector General for TARP (SIGTARP). Under EESA, the Special Inspector General has the responsibility, among other things, to conduct, supervise, and coordinate audits and investigations of the purchase, management, and sale of assets under TARP.

The Treasury Department includes the Departmental Offices (DO) and nine operating bureaus. For financial reporting purposes, DO is composed of: International Assistance Programs (IAP), Office of Inspector General (OIG), the Special Office of Inspector General for the Troubled Asset Relief Program (SIGTARP), 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), Office of Financial Stability (OFS), and the DO policy offices, which include the Government Sponsored Enterprise and Mortgage Backed Securities programs.

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.

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Non-entity activities include collecting federal revenue, servicing the federal debt, disbursing certain federal funds, and maintaining certain assets and liabilities for the U.S. Government, as well as for other federal entities.

The 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.

Following GAAP for federal entities, the Treasury Department has not consolidated into its financial statements the assets, liabilities, or results of operations of any financial organization or commercial entity in which it holds either a direct, indirect, or beneficial majority equity investment. Even though some of the equity investments are significant, these entities meet the criteria of "bailed out" entities under paragraph 50 of the Statement of Federal Financial Accounting Concepts (SFFAC) No. 2, which directs that such "bailout" investments should not be consolidated into the financial reports of the Federal Government, either in part or as a whole.

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 No. 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. As such, the FASAB is responsible for identifying the Generally Accepted Accounting Principles (GAAP) hierarchy for Federal reporting entities.

In July 2009, the FASAB issued SFFAS No. 34, *The Hierarchy of Generally Accepted Accounting Principles for Federal Entities, Including the Application of Standards Issued by the Financial Accounting Standards Board*. SFFAS No. 34 incorporates the hierarchy of the sources of accounting principles and the framework for selecting the principles used in the preparation of general purpose financial reports of Federal reporting entities that are presented in conformity with federal GAAP.

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, 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 2009 and fiscal year 2008 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.

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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 expenditures 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.

Liabilities represent the probable and measurable future outflow or other sacrifice of resources as a result of past transactions or events. Since Treasury Department is a component of the United States Government, a sovereign entity, Treasury's liabilities cannot be liquidated without legislation that provides resources or an appropriation.

Liabilities covered by budgetary resources are those liabilities for which Congress has appropriated funds or funding is otherwise available to pay amounts due. Liabilities not covered by budgetary or other resources represent amounts owed in excess of available, congressionally appropriated funds or other amounts, and there is no certainty that the appropriations will be enacted. The United States government, acting in its sovereign capacity, can abrogate liabilities of Treasury arising from other than contracts.

D. Investments

Investments – Credit Reform

Troubled Asset Relief Program (TARP) equity investments, including investments in preferred and common stock and warrants of public companies are accounted for pursuant to the provisions of the Federal Credit Reform Act (FCRA) and the associated FASAB accounting standard SFFAS No. 2, *Accounting for Direct Loans and Loan Guarantees*, as amended. As consideration for investments made, Treasury received common stock warrants, preferred shares (referred to as warrant preferred shares) or additional notes. Treasury concluded that GAAP accounting for such investments using SFFAS No. 2 was appropriate analogous accounting guidance based on the similarity between the equity investments made by Treasury and direct loans. Consequently, TARP equity investments, including investments in preferred and common stock and warrants of public companies are accounted for by Treasury using credit reform accounting in accordance with SFFAS No. 2, as amended, and reported in accordance with FCRA in these financial statements. Treasury calculates and accounts for equity investments using a market risk adjusted discount rate. In addition, the inclusion of market risk required by EESA in the valuation calculation results in accounting for these investments at estimated fair value, which is consistent with the accounting for other equity investments held by Treasury (i.e., Investments in GSEs).

Treasury recognizes dividend revenue associated with equity investments when declared by the entity in which Treasury has invested and when received in relation to any repurchases and restructuring. Treasury reflects changes in the present value of the projected cost value of direct loans, equity investments, and asset guarantees in the subsidy cost on the Statement of Net Cost annually, as required by FCRA. The estimated values associated with these additional instruments are disclosed in Note 8.

Investments in Government Sponsored Enterprises

The senior preferred stock liquidity preference (preferred stock) and associated common stock warrant (warrant(s)) in GSEs are presented at their fair value as permitted by OMB Circular No. A-136. This Circular includes language that generally requires agencies to value non-federal investments at acquisition

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cost, and also permits the use of other measurement basis, such as fair value, in certain situations. OMB issued guidance to the Department of the Treasury on October 7, 2009, noting that while OMB Circular No. A-136 focuses primarily on federal securities, which are normally accounted for at amortized cost, it is reasonable to interpret OMB Circular No. A-136 to permit non-federal investments, on an instrument by instrument election, to be reported on a basis other than cost. OMB's guidance allows the use of fair value accounting for non-federal securities beginning with reporting for fiscal year 2009. OMB Circular No. A-136 also directs agencies with non-federal securities to consult FASB's Statement of Financial Accounting Standards No. 115, *Accounting for Certain Investments in Debt and Equity Securities*, for additional guidance. The Investments in GSEs disclosed as of September 30, 2008, were recorded at acquisition cost at the date of purchase with disclosure of fair values as of fiscal year end 2008.

Treasury performs annual valuations, as of September 30th, of the preferred stock and warrants. Any changes in valuation, including impairment, is recorded and disclosed in accordance with SFFAS No. 7, *Accounting for Revenue and Other Financing Sources*. Since the valuation is an annual process, the changes in valuation of the preferred stock and warrants are deemed usual and recurring. Accordingly, changes in valuation are recorded as an exchange transaction that is either an expense or revenue. Since the costs of preferred stock and warrants are exchange transactions, any change in valuation is also recorded as an exchange transaction.

In addition, the preferred stock, warrants, and related dividends, and changes in valuation are accounted for as non-entity transactions. Furthermore, any related revenue, gains, or losses to the preferred stock or warrants are reported as non-entity exchange revenue. Dividends are accrued when declared; therefore, no accrual is made for future dividends.

Increases in the non-entity preferred stock liquidity preference occur when quarterly payments to the GSEs are made pursuant to the preferred stock purchase agreements (i.e., when a GSE's liabilities exceed its assets at the end of any quarter). These quarterly payments (liquidity commitments) are made from funds appropriated directly to the Treasury Department. Therefore, quarterly liquidity payments are recorded as costs in the Treasury Department's entity accounts and appear as costs on the Statement of Net Cost economic program section.

Investments in International Financial Institutions

The Treasury Department invests in Multilateral Development Banks (MDB) to support poverty reduction, private sector development, and transition to market economies and sustainable economic growth and development, thereby advancing the United States' economic, political, and commercial interests abroad. These investments are non-marketable equity investments valued at cost.

Other Investments and Related Interest

The ESF holds most of the Treasury Department's other investments. Securities that the Treasury Department has both the intent and ability to hold to maturity are classified as investment securities held to maturity and are carried at historical cost, adjusted for amortization of premiums and accretion of discounts, in accordance with OMB Circular No. A-136. The GSE securities held by ESF are in this category. "Other Foreign Currency Denominated Assets" are considered "available for sale" securities and recorded at fair value as permitted by OMB Circular No. A-136 beginning in fiscal year 2009. (Prior to fiscal year 2009, A-136 required reporting at cost.) These holdings are normally invested in interest bearing securities issued or held through foreign governments or monetary authorities.

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E. Tax and Other Non-Entity Receivables

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

Taxes receivable consist of unpaid assessments (taxes and associated penalties and interest) due from taxpayers.

The existence of a receivable is supported by a taxpayer agreement, such as filing of a tax return without sufficient payment, or a court ruling in favor of the IRS. The allowance reflects an estimate of the portion of total taxes receivable deemed to be uncollectible.

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

F. Inventory and Related Property

Inventory 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 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.

G. Loans and Interest Receivable, Intra-governmental – 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 credit reform subsidy costs were recorded for

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loans purchased from federal agencies or for guaranteed loans made to non-federal borrowers, because of outstanding balances 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 related to these intra-governmental loans. Instead, loan loss allowances and subsidy costs are recognized by the ultimate lender, the federal agency that issued the loans to the public.

H. Advances to the Black Lung Trust Fund

Advances were provided to the Department of Labor's Black Lung Disability Trust Fund from the General Fund of the U.S. Government. BPD accounted for the advances on behalf of the General Fund of the U.S. Government. Advances to the Black Lung Disability Trust Fund were 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 advances to the Black Lung Trust Fund were 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.

The Benefits Revenue Act authorized restructuring of the Trust Fund debt by the repayment of the market value of outstanding repayable advances with the proceeds of Authorized Trust Fund borrowing and a one-time appropriation of \$6.498 billion. As a result of the refinancing, the General Fund of the U.S. Government recognized a gain of \$2.496 billion for the difference between the market value of the outstanding advances plus accrued interest of \$12.994 billion and the carrying value of the outstanding advances plus accrued interest of \$10.498 billion.

I. Advances to the Unemployment Trust Fund

Advances have been issued to the Department of Labor's Unemployment Trust Fund from the General Fund of the U.S. Government to states for unemployment benefits. The Bureau of the Public Debt accounts for the advances on behalf of the General Fund. As outlined in 42 USC § 1323, these repayable advances bear an interest rate of 3.375 percent, and were computed as the average interest rate, as of the end of the calendar month preceding the issuance date of the advance, for all interest bearing obligations of the United States then forming the public debt, to the nearest lower one-eighth of one percent. Interest on the repayable advances is due on September 30th of each year. Advances will be repaid by transfers from the Unemployment Trust Fund to the General Fund when the Secretary of the Treasury, in consultation with the Secretary of Labor, has determined that the balance in the Unemployment Trust Fund is adequate to allow repayment.

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J. Receivable on Deposit of Earnings, Federal Reserve System

Reserve Banks are required by the Board of Governors of the Federal Reserve System to transfer to the U.S. Treasury excess earnings, after providing for the cost of operations, payment of dividends, and reservation of an amount necessary to equate surplus with capital paid in. In the event of losses, or a substantial increase in capital, a Reserve Bank will suspend its payments to the U.S. Treasury until such losses or increases in capital are recovered through subsequent earnings. Weekly payments to the U.S. Treasury may vary significantly. The Receivable on Deposit of Earnings, Federal Reserve System, represents the earnings due Treasury as of September 30, but not collected by the U.S. Treasury until after the end of the month.

K. Property, Plant, and Equipment

General

Property, plant, and equipment (PP&E) is composed of capital assets used in providing goods or services. It also includes assets acquired through capital leases, which are initially recorded at the amount recognized as a liability for the capital lease at its inception. PP&E is stated at full cost, including costs related to acquisition, delivery, and installation, less accumulated depreciation. Major alterations and renovations including leasehold and land improvements are capitalized, while maintenance and repair costs are charged to 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.

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Construction in progress and internal use software in development are not depreciated.

Heritage Assets

The Treasury Department owns the Treasury building -- a multi-use heritage asset. The building housing the United States Mint in Denver, Colorado, is also considered 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.

L. Non-entity Government-wide Cash

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

Operating Cash of the U.S. Government represents balances from tax collections, customs duties, other revenue, federal debt receipts, and other various receipts net of cash outflows for budget outlays and other payments held in the Federal Reserve Banks, foreign and domestic financial institutions, and in U. S. Treasury Tax and loan accounts. Outstanding checks are netted against operating cash until they are cleared by the Federal Reserve System.

The Treasury General Account (TGA) is maintained at the Federal Reserve Bank of New York (FRBNY) and functions as the government's checking account for deposits and disbursements of public funds. The Treasury Tax and Loan (TT&L) program includes about 9,000 depositories that accept tax payments and remit them the day after receipt to FRBNY's TGA. Certain TT&L depositories also hold Non-entity Government-wide Cash in interest bearing accounts. Cash in the TGA and the TT&L program is restricted for Government-wide operations.

U. S. Treasury Tax and Loan Accounts include funds invested through the Term Investment Option program and the Repo program. Under the Term Investment Option program Treasury auctions funds for a set term, usually in the range of one day to three weeks. Under the Repo program, Treasury invests funds through overnight reverse repurchase agreements. However, under both programs, Treasury reserves the right to call the funds prior to maturity under special circumstances.

The Supplementary Financing Program (SFP) Account is maintained at FRBNY. SFP is a temporary program announced by Treasury and the Federal Reserve on September 14, 2008, to provide emergency cash for Federal Reserve initiatives aimed at addressing the ongoing crisis in financial markets. The program consists of a series of Treasury bills, apart from Treasury's current borrowing program. To promote stability in the mortgage market, a Federal Reserve account was established at JP Morgan Chase. Treasury uses this account to purchase Government Sponsored Enterprise (GSE) mortgage-backed securities in the open market.

Other cash is mostly comprised of Automated Clearinghouse transfers and other deferred items.

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M. 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 Treasury Department 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.

N. Loan Commitments

The FFB recognizes loan commitments when the FFB and the other parties fully execute the promissory notes and reduces loan commitments when the FFB issues loans or when the commitments expire. Most obligations of the FFB give a borrower the contractual right to a loan or loans immediately or at some point in the future. The FFB limits the time available for a loan under an obligation, where applicable.

O. 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 percent 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 percent of base pay and matches any employee contributions up to an additional 4 percent 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 percent 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 Department 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 who meet eligibility requirements

P. Special Drawing Rights (SDR)

The 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) holdings, and to

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provide financing to foreign governments. SDR transactions of the ESF require the explicit authorization of the Secretary of the Treasury.

The International Monetary Fund (IMF) has authority to cancel, in part or in whole, SDRs created under previous allocations. Decisions of the IMF to cancel an SDR are adopted by the IMF's Board of Governors on a basis of proposal by the IMF Managing Director, with concurrence by the IMF Executive Board. The same majority requirements as those for allocations apply to the Executive Board's concurrence and to the Board of Governor's decision on an SDR cancellation proposal.

Allocations and Holdings

Allocations of SDR are recorded as liabilities. These liabilities represent the amount that is payable in the event of liquidation of, or U.S. withdrawal from the SDR department of the IMF, or cancellation of the SDR.

SDR holdings represent transactions resulting from ESF SDR activities. These activities are primarily the result of IMF allocations. Other transactions reported in this account are recorded as incurred. They include SDR acquisitions and sales, interest received on SDR holdings, interest charges on SDR allocations, and valuation adjustments.

The U.S. Government receives remuneration in SDRs from the IMF. This is based on claims on the IMF, represented by the U.S. Reserve Position. The allocations and holdings are revalued monthly based on the SDR valuation rate calculated by the IMF.

Certificates

The SDR 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 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.

Q. 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.

R. Annual, Sick, and Other Leave

Annual and compensatory leave earned by Treasury employees, but not yet used, is reported as an accrued liability. The accrued balance is adjusted annually to current pay rates. Any portions of the

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accrued leave, for which funding is not available, are recorded as an unfunded liability. Sick and other leave are expensed as taken.

S. 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 IRS 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.

T. 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 Statement 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, 2009 and September 30, 2008.

U. Tax Assessments, Abatements, and Refunds Payable

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 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.

Refunds payable arise in the normal course of tax administration when it is determined that taxpayers have paid more than the actual taxes they owe. Amounts the Treasury Department has concluded to be

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valid refunds owed to taxpayers are recorded as a liability (Refunds Payable on the Balance Sheet), with a corresponding receivable from the General Fund. This receivable is included on the Balance Sheet in the line entitled "Due from the General Fund."

V. 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 are reported on the Treasury Department's Balance Sheet. Permanent indefinite authority for debt activity is available for an indefinite period of time.

Treasury receives permanent indefinite appropriations annually to fund increases in the projected subsidy costs of credit programs as determined by the reestimation process required by the FCRA.

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 Banks 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.

W. 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.

X. 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. Significant transactions subject to estimates include loan receivables (including Mortgage Backed Securities (MBS) and TARP); investments in non-federal securities (including Government Sponsored Enterprises (GSEs), foreign and domestic public entities) and related impairment, if any; tax receivables; loan guarantees; depreciation; liability for

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liquidity commitment (GSEs); imputed costs; actuarial liabilities; cost and earned revenue allocations; contingent legal liabilities; and credit reform subsidy costs.

The Treasury recognizes the sensitivity of credit reform modeling to slight changes in some model assumptions and uses regular review of model factors, statistical modeling, and annual reestimates 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 MBS and the GSE credit line facility, both operate under the provisions of credit reform and the use of estimates as dictated by the Federal Credit Reform Act (Note 12). Additionally, all TARP credit activity, including investments in common and preferred stock and warrants of public companies and loans and loan guarantees or guaranty-like insurance activities, are also subject to credit reform subsidy cost estimates and valuation of direct loans, equity investments and asset guarantees. (Notes 8 and 12)

The forecasted future cash flows used to determine these amounts as of September 30, 2009, are sensitive to slight changes in model assumptions, such as general economic conditions, specific stock price volatility of the entities in which the Treasury Department has an equity interest, estimates of expected default, and prepayment rates. Forecasts of future financial results have inherent uncertainty and the TARP Direct Loans and Equity Investments, Net, and Asset Guarantee Program line items as of September 30, 2009, are reflective of relative illiquid, troubled assets whose values are particularly sensitive to future economic conditions and other assumptions.

Additional discussion related to sensitivity analysis can be found in the Management's Discussion and Analysis section of the Agency Financial Report. The GSE preferred stock agreements provide that the Treasury Department will increase its investment in the GSE's senior preferred stock if at the end of any quarter the Federal Housing Finance Agency (FHFA), acting as the conservator, determines that the liabilities of either GSE, individually, exceed its respective assets. Based on U.S. GAAP, these contingent liquidity commitments predicated on the future occurrence of any shareholders' deficits of the GSEs at the end of any reporting quarter, are potential liabilities of Treasury. Valuation analyses were performed to attempt to provide a "sufficiently reliable" estimate of the outstanding commitment in order for Treasury to record the remaining liability in accordance with SFFAS 5. The valuation incorporated various forecasts, projections and cash flow analysis to develop an estimate of potential liability. Note 9 discusses the results of the valuation and the liability recorded as of September 30, 2009.

Y. Credit Risk

Credit risk is the potential, no matter how remote, for financial loss from a failure of a borrower or a counterparty 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 (Note 11). 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 GSE, its MBS portfolio, investments, loans, and asset guarantees of the TARP, 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

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credit markets, and the ongoing instability in those markets exposes the Department to potential unknown 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 is factored into credit reform models and reflected in fair value measurements (Notes 8, 9 & 12).

In addition, for EESA programs, the statute requires that market risk be considered in the subsidy cost of the asset, through an adjustment to the discount rate. Within the TARP programs, Treasury has invested in many assets that would traditionally be held by private investors and their valuation would inherently include market risk. Thus, for all TARP direct loan, guarantee, and equity purchase programs, Treasury calculates a Market Risk Adjusted Discount Rate (MRADR). Therefore, the Treasury cost estimates for the TARP programs are adjusted for unexpected loss and the estimated risk of expected cash flows. Under SFFAS No. 2, including market risk in the cash flow estimates is consistent with the type of assets and liabilities being valued. The inclusion of the MRADR is the mechanism for providing the fair market value of the assets.

Z. Earmarked Funds

Treasury has accounted for revenues and other financing sources for earmarked funds separately from other 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, *Identifying and Reporting Earmarked Funds*, 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.

AA. 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 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. Also, the Treasury

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Department receives allocation transfers, as the child, from the Agency for International Development and Department of Transportation. The Treasury Department had no significant allocation transfers to report in fiscal years 2009 and 2008.

AB. Credit Reform Accounting

The authoritative guidance for the credit reform portion of these statements is 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*, and 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 of 1990 (FCRA).

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 and 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 liabilities 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 reestimated after the fiscal year-end to reflect changes in actual loan performance and actual interest rates in effect when the loans were issued. The data used for these estimates were reestimated at the fiscal year-end to reflect adjustments for market risk, asset performance, and other key variables and economic factors. The reestimate 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. 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 nonbudgetary 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 BPD, 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 or negative modification from the original estimate or

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a downward reestimate. 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 intra-governmental liabilities. At the end of the fiscal year, the fund balance transferred to the U.S. Treasury through the General Fund receipt account is no longer included in Treasury's fund balance reporting.

The Department of Treasury accounts for TARP direct loans, equity investments and Asset Guarantees, MBS purchased as a part of GSEs assistance program, and the GSE Credit Facility program, in accordance with the FCRA and the provisions under the FASAB accounting standard SFFAS No. 2, as amended. Treasury determined it was acceptable to include an estimate of market risk in the calculation of subsidy cost under SFFAS No. 2.

AC. Fiduciary Activities

Treasury has adopted SFFAS No. 31, *Accounting for Fiduciary Activities*, which is effective for years beginning after September 30, 2008. SFFAS No. 31, prescribes that fiduciary type activities and related transactions will no longer be reported in proprietary financial statements. Fiduciary activities are the collection or receipt, and the management, protection, accounting, investment, and disposition by the Federal Government of cash or other assets in which non-Federal individuals or entities have an ownership interest that the Federal Government must uphold. Fiduciary cash and other assets are not assets of the Federal Government. While these activities are no longer reported in the proprietary financial statements, they are required to be reported on schedules in the notes to financial statements (Note 30).

AD. Reclassifications

Certain fiscal year 2008 balances on the Statements of Budgetary Resources (SBR) and Net Cost (SNC) have been reclassified to conform to the fiscal year 2009 presentations. In fiscal year 2009, certain SBR budgetary and non-budgetary amounts were disaggregated whereas in fiscal year 2008 they were reported in the aggregate. The change was made to appropriately disclose the significant TARP and GSEs non-budgetary credit reform activity that occurred in fiscal year 2009. In addition, the Investments in GSEs accrued year-end liquidity payment disclosed as of September 30, 2008 were reported in the Statement of Net Cost (SNC) separate from the four Treasury strategic goals. In fiscal year 2009, Treasury concluded that the cost of this program helps accomplish the Treasury strategic goal of ensuring that the U.S. economy performs at its full economic potential. Thus, as of September 30, 2009 the cost of investments in GSEs and the related year-end accrual are included in the Economic Program section of the SNC. The GSE transaction reclassification in the SNC also caused a similar reclassification for the GSE transaction in Note 28, Reconciliation of Net Cost of Operations to Budget, as well.

AE. Related Parties

The primary "related parties" with whom the Treasury Department conducts business are other federal agencies, mainly through the normal lending activities of the BPD and the Federal Financing Bank. These activities are disclosed in these financial statements. The Treasury Department utilizes the services of the Federal Reserve to execute a variety of transactions on behalf of the BPD and the Exchange Stabilization Fund. The Federal Reserve is serving as the Treasury Department's fiscal agent in executing these transactions and receives fees for its services. The Treasury Department also consults with the Federal Reserve on matters affecting the economy, such as the structuring of bailout financing for American

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International Group and other companies affected by the current economic situation. However, these actions do not involve transactions between the Treasury Department and the Federal Reserve.

Finally, the Secretary of the Treasury serves on the Federal Housing Finance Administration (FHFA) Oversight Board, and consults with the Director of FHFA in matters involving Fannie Mae and Freddie Mac. This provides the Treasury Department a voice in the FHFA 's actions as the conservator for Fannie Mae and Freddie Mac, and thus some influence over major decisions involving Fannie Mae and Freddie Mac. The Treasury Department has no transactions with FHFA; transactions and balances arising from transactions with Fannie Mae and Freddie Mac are accounted for and disclosed in these financial statements.

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GF004F - Trading Partner Summary Note Report

Statement: BALANCE SHEET

Fiscal Year: 2009

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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Accounts Receivable	A	D	298	396
				Variance:	0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		9	17	17	0
1300	Department of Commerce		1	0	0	0
1400	Department of the Interior		18	37	37	0
1500	Department of Justice		0	2	2	0
1900	Department of State		0	1	1	0
2800	Social Security Administration		10	5	5	0
3600	DEPARTMENT OF VETERANS AFFAIRS		20	26	26	0
4700	General Services Administration		102	143	143	0
4900	National Science Foundation		1	3	3	0
5000	Securities and Exchange Commission		0	1	1	0
6800	Environmental Protection Agency		4	21	21	0
7000	Department of Homeland Security		1	2	2	0
7500	Department of Health and Human Services		50	69	69	0
8600	Department of Housing and Urban Development		0	1	1	0
8900	Department of Energy		0	6	6	0
9500	Independent and Other Agencies		0	3	3	0
DE00	Department of Defense		82	59	59	0
	Total		298	396	396	0

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BS		Advances to Others and Prepayments	A	D	5	13
					Variance:	0
						0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		1	6	6	0
1800	United States Postal Service		1	2	2	0
4700	General Services Administration		1	1	1	0
9500	Independent and Other Agencies		1	3	3	0
DE00	Department of Defense		1	1	1	0
Total			5	13	13	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Interest Receivable	A	D	677	1,033
					Variance:	0
						0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		54	59	59	0
1400	Department of the Interior		328	392	392	0
1601	Department of Labor		32	0	0	0
1800	United States Postal Service		37	1	1	0
2500	National Credit Union Administration		23	0	0	0
4700	General Services Administration		36	37	37	0
6000	Railroad Retirement Board		58	69	69	0
6900	Department of Transportation		0	1	1	0

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Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
7000	Department of Homeland Security		0	359	359	0
8600	Department of Housing and Urban Development		71	84	84	0
8900	Department of Energy		18	20	20	0
9100	Department of Education		14	3	3	0
9500	Independent and Other Agencies		6	8	8	0
	Total		677	1,033	1,033	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Loans Receivable	A	D	417,895	274,305
				Variance:	0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		84,065	77,518	77,518	0
1300	Department of Commerce		487	477	477	0
1400	Department of the Interior		316	323	323	0
1601	Department of Labor		14,321	10,484	10,484	0
1800	United States Postal Service		10,200	7,200	7,200	0
1900	Department of State		2	2	2	0
2500	National Credit Union Administration		19,384	1,109	1,109	0
2700	Federal Communications Commission		47	113	113	0
3600	DEPARTMENT OF VETERANS AFFAIRS		1,550	1,579	1,579	0

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Entity: 2000 - Department of the Treasury

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Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		2,037	2,098	2,098	0
6000	Railroad Retirement Board		3,359	3,096	3,096	0
6800	Environmental Protection Agency		10	13	13	0
6900	Department of Transportation		2,478	1,762	1,762	0
7000	Department of Homeland Security		19,004	17,360	17,360	0
7200	Agency for International Development		477	477	477	0
7300	Small Business Administration		10,878	9,473	9,473	0
7500	Department of Health and Human Services		2	0	0	0
8300	Export-Import Bank of the United States		3,805	2,929	2,929	0
8600	Department of Housing and Urban Development		5,012	5,524	5,524	0
8900	Department of Energy		3,038	2,186	2,186	0
9100	Department of Education		235,371	128,670	128,670	0
9500	Independent and Other Agencies		1,660	1,650	1,650	0
DE00	Department of Defense		392	262	262	0
	Total		417,895	274,305	274,305	0

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Amounts presented as debits and credits()

I = Inactive Line

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Other Assets (without reciprocals)	A	D	11,992,719	10,100,763
Variance:					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		11,992,719	10,100,763	10,100,763	0
Total			11,992,719	10,100,763	10,100,763	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Accounts Payable	L	C	98	111
Variance:					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		23	24	24	0
1400	Department of the Interior		1	0	0	0
1500	Department of Justice		3	3	3	0
1601	Department of Labor		15	14	14	0
1800	United States Postal Service		7	7	7	0
2400	Office of Personnel Management		0	1	1	0
3600	DEPARTMENT OF VETERANS AFFAIRS		1	3	3	0
4700	General Services Administration		12	19	19	0
7000	Department of Homeland Security		13	12	12	0
7300	Small Business Administration		1	0	0	0
7500	Department of Health and Human		11	13	13	0

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Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
	Services					
9100	Department of Education		2	4	4	0
9500	Independent and Other Agencies		7	3	3	0
DE00	Department of Defense		2	8	8	0
	Total		(98)	(111)	(111)	0

Agency FS	Status	CP Line Description	Account Type	NB	2009-SEPTEMBER	2008-SEPTEMBER
BS		Advances from Others and Deferred Credits	L	C	40	40
				Variance:	0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1500	Department of Justice		5	5	5	0
1900	Department of State		8	3	3	0
4700	General Services Administration		0	1	1	0
7000	Department of Homeland Security		12	12	12	0
7200	Agency for International Development		7	8	8	0
8600	Department of Housing and Urban Development		1	2	2	0
9500	Independent and Other Agencies		6	9	9	0
DE00	Department of Defense		1	0	0	0
	Total		(40)	(40)	(40)	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Benefit Program Contributions Payable	L	C	215	199

Variance: 0 0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		122	121	121	0
2400	Office of Personnel Management		71	59	59	0
9900	Treasury General Fund		22	19	19	0
	Total		(215)	(199)	(199)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Federal Debt	L	C	4,365,592	4,226,059

Variance: 0 0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		164	108	108	0
1400	Department of the Interior		7,066	7,196	7,196	0
1500	Department of Justice		2,406	2,075	2,075	0
1601	Department of Labor		19,957	72,700	72,700	0
1602	PENSION BENEFIT GUARANTY CORPORATION		17,495	19,718	19,718	0
1800	United States Postal Service		4,249	1,605	1,605	0
1900	Department of State		15,372	14,891	14,891	0
2400	Office of Personnel Management		840,828	810,950	810,950	0
2500	National Credit Union Administration		9,789	7,355	7,355	0

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Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
2700	Federal Communications Commission		6,014	5,717	5,717	0
2800	Social Security Administration		2,504,248	2,367,138	2,367,138	0
3600	DEPARTMENT OF VETERANS AFFAIRS		11,173	11,756	11,756	0
5100	Federal Deposit Insurance Corporation		26,438	35,032	35,032	0
6000	Railroad Retirement Board		2,306	1,405	1,405	0
6400	Tennessee Valley Authority		25	0	0	0
6800	Environmental Protection Agency		6,837	6,135	6,135	0
6900	Department of Transportation		20,627	21,614	21,614	0
7000	Department of Homeland Security		3,417	3,103	3,103	0
7500	Department of Health and Human Services		376,719	380,736	380,736	0
7802	Farm Credit System Insurance Corporation		2,935	2,644	2,644	0
8000	National Aeronautics and Space Administration		17	17	17	0
8600	Department of Housing and Urban Development		19,786	28,275	28,275	0
8900	Department of Energy		29,241	27,417	27,417	0
9500	Independent and Other Agencies		8,083	8,247	8,247	0
DE00	Department of Defense		430,400	390,225	390,225	0
	Total		(4,365,592)	(4,226,059)	(4,226,059)	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
BS		Interest Payable	L	C	49,545	50,519
Variance:					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		1	0	0	0
1400	Department of the Interior		22	25	25	0
1601	Department of Labor		218	864	864	0
1602	PENSION BENEFIT GUARANTY CORPORATION		189	82	82	0
1900	Department of State		190	194	194	0
2400	Office of Personnel Management		9,874	9,958	9,958	0
2500	National Credit Union Administration		64	72	72	0
2700	Federal Communications Commission		3	6	6	0
2800	Social Security Administration		29,382	29,112	29,112	0
3600	DEPARTMENT OF VETERANS AFFAIRS		156	169	169	0
5100	Federal Deposit Insurance Corporation		121	449	449	0
6000	Railroad Retirement Board		5	2	2	0
6800	Environmental Protection Agency		42	40	40	0
6900	Department of Transportation		58	86	86	0
7000	Department of Homeland Security		19	27	27	0
7500	Department of Health and Human Services		4,396	4,661	4,661	0
7802	Farm Credit System Insurance Corporation		19	19	19	0
8600	Department of Housing and Urban Development		126	269	269	0

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Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
8900	Department of Energy		122	131	131	0
9100	Department of Education		(3)	0	0	0
9500	Independent and Other Agencies		57	69	69	0
DE00	Department of Defense		4,484	4,284	4,284	0
Total			(49,545)	(50,519)	(50,519)	0

Agency FS	Status	CP Line Description	Account Type	NB	2009-SEPTEMBER	2008-SEPTEMBER
BS		Other Liabilities (without reciprocals)	L	C	1,263,203	667,107
Variance:					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
4700	General Services Administration		0	(4)	(4)	0
9900	Treasury General Fund		1,263,203	667,111	667,111	0
Total			(1,263,203)	(667,107)	(667,107)	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Appropriation of unavailable special or trust fund receipts Transfers-out	CF	D	26	0
				Variance:	0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		26	0	0	0
	Total		26	0	0	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Nonexpenditure Transfers-out of unexpended appropriations and financing sources	CF	D	5	10
				Variance:	0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1500	Department of Justice		0	1	1	0
9900	Treasury General Fund		5	9	9	0
	Total		5	10	10	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Transfers-out Without Reimbursement	CF	D	31	21
					Variance:	0
					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1300	Department of Commerce		1	0	0	0
1500	Department of Justice		3	0	0	0
1601	Department of Labor		(3)	0	0	0
4700	General Services Administration		(2)	0	0	0
7000	Department of Homeland Security		32	21	21	0
Total			31	21	21	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Expenditure transfers-in of financing sources	F	C	10	13
					Variance:	0
					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		10	13	13	0
Total			(10)	(13)	(13)	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Imputed Financing Source	F	C	793	729
					Variance:	0
					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		793	729	729	0
Total			(793)	(729)	(729)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Nonexpenditure transfers-in of unexpended appropriations and financing sources	F	C	11	24
					Variance:	0
					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1900	Department of State		5	0	0	0
7200	Agency for International Development		6	24	24	0
Total			(11)	(24)	(24)	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Other budgetary financing sources	F	C	(24,120)	(17,250)
				Variance:	0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		3	2	2	0
1300	Department of Commerce		2	0	0	0
1400	Department of the Interior		(444)	1	1	0
1500	Department of Justice		3	7	7	0
1601	Department of Labor		(30)	0	0	0
1900	Department of State		7	9	9	0
2500	National Credit Union Administration		6	0	0	0
3600	DEPARTMENT OF VETERANS AFFAIRS		7	23	23	0
4700	General Services Administration		27	13	13	0
6900	Department of Transportation		0	3	3	0
7000	Department of Homeland Security		1	1	1	0
7500	Department of Health and Human Services		1	42	42	0
8600	Department of Housing and Urban Development		0	1	1	0
8900	Department of Energy		0	1	1	0
9500	Independent and Other Agencies		0	10	10	0
9900	Treasury General Fund		(23,798)	(17,389)	(17,389)	0
DE00	Department of Defense		95	26	26	0
	Total		24,120	17,250	17,250	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Other non-budgetary financing sources	F	C	(187,992)	(7,992)
Variance:					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(187,992)	(7,992)	(7,992)	0
Total			187,992	7,992	7,992	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
SCNP		Transfers-in Without Reimbursement	F	C	(5)	0
Variance:					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1602	PENSION BENEFIT GUARANTY CORPORATION		(3)	0	0	0
4700	General Services Administration		(2)	0	0	0
Total			5	0	0	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
CUST		Expenditure Transfers-out of financing sources	CF	D	(61)	13
Variance:					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(61)	13	13	0
Total			(61)	13	13	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
CUST		Other budgetary financing sources	F	C	(1,986,761)	(2,365,062)
Variance:					0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1400	Department of the Interior		(453)	(312)	(312)	0
1601	Department of Labor		0	141	141	0
2800	Social Security Administration		0	735	735	0
7500	Department of Health and Human Services		0	166	166	0
9900	Treasury General Fund		(1,986,308)	(2,365,792)	(2,365,792)	0
Total			1,986,761	2,365,062	2,365,062	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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Borrowing and Other Interest Revenue (Exchange)	ER	C	16,630	14,239
Variance:					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		4,081	4,080	4,080	0
1300	Department of Commerce		24	24	24	0
1400	Department of the Interior		4	6	6	0
1601	Department of Labor		262	739	739	0
1800	United States Postal Service		80	27	27	0
2500	National Credit Union Administration		71	0	0	0
2700	Federal Communications Commission		12	14	14	0
3600	DEPARTMENT OF VETERANS AFFAIRS		159	116	116	0
4700	General Services Administration		138	143	143	0
6000	Railroad Retirement Board		160	177	177	0
6400	Tennessee Valley Authority		0	3	3	0
6800	Environmental Protection Agency		1	1	1	0
6900	Department of Transportation		106	90	90	0
7000	Department of Homeland Security		299	729	729	0
7200	Agency for International Development		25	25	25	0
7300	Small Business Administration		536	527	527	0
8300	Export-Import Bank of the United States		255	251	251	0
8600	Department of Housing and Urban Development		362	387	387	0
8900	Department of Energy		38	46	46	0

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Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9100	Department of Education		9,886	6,705	6,705	0
9500	Independent and Other Agencies		112	131	131	0
DE00	Department of Defense		19	18	18	0
Total			(16,630)	(14,239)	(14,239)	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Borrowings Gains	ER	C	2,497	44
Variance:					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		0	44	44	0
1601	Department of Labor		2,496	0	0	0
DE00	Department of Defense		1	0	0	0
Total			(2,497)	(44)	(44)	0

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<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Buy/Sell Revenue	ER	C	1,371	332
Variance:					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		8	11	11	0
1300	Department of Commerce		2	3	3	0
1400	Department of the Interior		0	1	1	0
1500	Department of Justice		10	14	14	0
1601	Department of Labor		150	144	144	0
1900	Department of State		6	4	4	0
2400	Office of Personnel Management		1	1	1	0
2800	Social Security Administration		926	851	851	0
3600	DEPARTMENT OF VETERANS AFFAIRS		9	9	9	0
4700	General Services Administration		1	2	2	0
4900	National Science Foundation		1	2	2	0
5000	Securities and Exchange Commission		0	2	2	0
5100	Federal Deposit Insurance Corporation		0	1	1	0
6000	Railroad Retirement Board		1	1	1	0
6800	Environmental Protection Agency		0	1	1	0
6900	Department of Transportation		4	1	1	0
7000	Department of Homeland Security		18	29	29	0
7200	Agency for International Development		3	7	7	0
7300	Small Business Administration		0	1	1	0
7500	Department of Health and Human		187	173	173	0

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

01-07-2010 06:37:37

GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
	Services					
8000	National Aeronautics and Space Administration		0	1	1	0
8600	Department of Housing and Urban Development		9	11	11	0
9100	Department of Education		2	1	1	0
9500	Independent and Other Agencies		25	21	21	0
9900	Treasury General Fund		0	(1,041)	(1,041)	0
DE00	Department of Defense		8	81	81	0
	Total		(1,371)	(332)	(332)	0

Agency FS	Status	CP Line Description	Account Type	NB	2009-SEPTEMBER	2008-SEPTEMBER
NCS		Other Revenue (without reciprocals)	ER	C	(1,149)	0
				Variance:	0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		(1,149)	0	0	0
	Total		1,149	0	0	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Benefit Program Costs	GC	D	1,960	1,851
Variance:					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1601	Department of Labor		91	102	102	0
2400	Office of Personnel Management		1,412	1,325	1,325	0
6900	Department of Transportation		1	1	1	0
9900	Treasury General Fund		456	423	423	0
Total			1,960	1,851	1,851	0

<u>Agency FS</u>	<u>Status</u>	<u>CP Line Description</u>	<u>Account Type</u>	<u>NB</u>	<u>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Borrowing and Other Interest Expense	GC	D	6,534	5,044
Variance:					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		599	545	545	0
1300	Department of Commerce		1	2	2	0
1400	Department of the Interior		2	4	4	0
1900	Department of State		1	0	0	0
2700	Federal Communications Commission		5	10	10	0
3600	DEPARTMENT OF VETERANS AFFAIRS		206	191	191	0
6900	Department of Transportation		21	41	41	0
7000	Department of Homeland Security		0	9	9	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
7200	Agency for International Development		87	88	88	0
7300	Small Business Administration		186	202	202	0
7500	Department of Health and Human Services		4	5	5	0
8300	Export-Import Bank of the United States		105	92	92	0
8600	Department of Housing and Urban Development		1,453	576	576	0
8900	Department of Energy		10	0	0	0
9100	Department of Education		3,816	3,227	3,227	0
9500	Independent and Other Agencies		37	50	50	0
DE00	Department of Defense		1	2	2	0
	Total		6,534	5,044	5,044	0

Agency FS	Status	CP Line Description	Account Type	NB	2009-SEPTEMBER	2008-SEPTEMBER
NCS		Buy/Sell Costs	GC	D	1,635	1,743
				Variance:	0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		46	20	20	0
1300	Department of Commerce		2	2	2	0
1400	Department of the Interior		18	23	23	0
1500	Department of Justice		9	(4)	(4)	0
1601	Department of Labor		33	23	23	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1800	United States Postal Service		279	384	384	0
1900	Department of State		18	15	15	0
2400	Office of Personnel Management		38	28	28	0
3600	DEPARTMENT OF VETERANS AFFAIRS		0	2	2	0
4700	General Services Administration		808	810	810	0
6800	Environmental Protection Agency		13	30	30	0
6900	Department of Transportation		26	21	21	0
7000	Department of Homeland Security		145	164	164	0
7200	Agency for International Development		30	29	29	0
7500	Department of Health and Human Services		30	23	23	0
8300	Export-Import Bank of the United States		6	11	11	0
8900	Department of Energy		2	3	3	0
9500	Independent and Other Agencies		119	122	122	0
DE00	Department of Defense		13	37	37	0
	Total		1,635	1,743	1,743	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Federal Securities Interest Expense	GC	D	191,997	212,423
					Variance:	0
					0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
1200	Department of Agriculture		4	6	6	0
1400	Department of the Interior		149	248	248	0
1500	Department of Justice		12	100	100	0
1601	Department of Labor		2,062	3,635	3,635	0
1602	PENSION BENEFIT GUARANTY CORPORATION		965	1,625	1,625	0
1800	United States Postal Service		0	10	10	0
1900	Department of State		779	782	782	0
2400	Office of Personnel Management		40,254	40,488	40,488	0
2500	National Credit Union Administration		319	302	302	0
2700	Federal Communications Commission		53	161	161	0
2800	Social Security Administration		118,221	115,105	115,105	0
3600	DEPARTMENT OF VETERANS AFFAIRS		651	705	705	0
5100	Federal Deposit Insurance Corporation		2,609	2,946	2,946	0
6000	Railroad Retirement Board		56	35	35	0
6400	Tennessee Valley Authority		1	0	0	0
6800	Environmental Protection Agency		176	242	242	0
6900	Department of Transportation		322	473	473	0
7000	Department of Homeland Security		70	107	107	0
7500	Department of Health and Human Services		18,688	19,242	19,242	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

Period: SEPTEMBER

Entity: 2000 - Department of the Treasury

Reported in: MILLIONS

Decimal Point: ZERO

Amounts presented as debits and credits()

I = Inactive Line

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
7802	Farm Credit System Insurance Corporation		51	90	90	0
8000	National Aeronautics and Space Administration		1	1	1	0
8600	Department of Housing and Urban Development		812	1,458	1,458	0
8900	Department of Energy		1,262	239	239	0
9500	Independent and Other Agencies		263	350	350	0
DE00	Department of Defense		4,217	24,073	24,073	0
	Total		191,997	212,423	212,423	0

Agency FS	Status	CP Line Description	Account Type	NB	2009-SEPTEMBER	2008-SEPTEMBER
NCS		Imputed Costs	GC	D	794	730
				Variance:	0	0

Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
2400	Office of Personnel Management		794	730	730	0
	Total		794	730	730	0

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GF004F - Trading Partner Summary Note Report

Statement: STATEMENT OF NET COST

Fiscal Year: 2009

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>2009-SEPTEMBER</u>	<u>2008-SEPTEMBER</u>
NCS		Other Expenses (without reciprocals)	GC	D	1	0
				Variance:	0	0
Trading Partner	Name	Status	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line item Changes
9900	Treasury General Fund		1	0	0	0
	Total		1	0	0	0

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

Other Data: 01	Statement of Operations and Changes in Net Position	Fiscal Year: 2009	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)	For IRS, this is referring to the difference between cash and accrual accounting. We use a modified cash basis for the Custodial Financial Statements, because of the limitations in the assessment process regarding the delay in the time when there is a legally enforceable claim. Accrual accounting provides more accurate and complete information about receivables and refund legally receivable and collectible concerning the components of the Government's revenue stream, and is the reason we compute the allowance for doubtful accounts (ADA). Since cash basis tax revenue still needs to be accounted for in conjunction with ADA, forming the basis of our accounting methodology. TTB records a year-end accrual for the known amount of tax revenue to be collected. This information is obtained from tax forms that are submitted to the National Revenue Center, but have not been individually processed and recorded in the accounting system. TTB is not able to obtain the information necessary to record the majority of the earned custodial revenue due to the fact that this amount is unknown until the taxpayer files a return.

**U.S. Department of the Treasury
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Other Data: 02	Taxes	Fiscal Year: 2009	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	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated realized value of compliance assessments as of the end of the period	Debit	75,000	67,000	67,000	0
2		Estimated realizable value of pre-assessment work-in-progress	Debit	0			
3		Changes in 1 and 2 above	Debit	0			
4		Other claims for refunds not yet accrued but likely to be paid when administrative actions are completed	Debit	11,000	22,000	22,000	0
5		Management's best estimate of unasserted claims for refunds	Debit	0			
6		Changes in 4 and 5 above	Debit	0			
7		Amount of assessments written off that continue to be statutorily collectible	Debit	105,000	99,000	99,000	0

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

Other Data: 02	Taxes	Fiscal Year: 2009	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 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 2001 estimates, represents the amount of noncompliance with the tax laws. Underreporting tax liability accounts for 82 percent of the gap, with the remainder almost evenly divided between non-filing (eight percent) and underpaying (ten 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</p>

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GF007 - Other Data Report**

Other Data: 02	Taxes	Fiscal Year: 2009	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
		<p>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> <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 IRS 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 IRS' 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>
2	Provide the appropriate explanation of the limited reliability of the estimates of the size of the tax gap.	<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

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Other Data: 03	Annual Revenues and Expenditures	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	No Data
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
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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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Other Data: 09	Stewardship Investments	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	No Data
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

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

Line	Status	Line Description	NB	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
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. 94, 99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
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: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	No Data
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: C	Section Name: Investment in Human Capital (SFFAS No. 8, par 100)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
1			Debit					
2			Debit					
3			Debit					
4			Debit					
5			Debit					
6		Other Investments in human capital	Debit					

Section: D	Section Name: Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100)	No Data: YES	Line Attributes: Dollars	Decimal: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
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: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	No Data
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: Zero
			Rounding Method: Millions	

Line	Status	Line Description	NB	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
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. 94, 99 & 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 100)	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: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	No Data
Status: Complete	I = Inactive Line		

Tab: Other Text Data

Section: D **Section Name:** Research and Development: Investment in Basic Research (SFFAS No. 8, par.99 & 100) **No Data:** YES

Line	Question	Answer
1	Provide a description of the major programs of Federal investments in basic research. (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)	

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Other Data: 10	Deferred Maintenance	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	No Data
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Range of Amounts	No Data: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

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												

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Other Data: 12	Tax Burden	Fiscal Year: 2009	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: Taxable Returns-Individual Income Tax Returns for Tax Year 2007 for the following AGI levels	Line Attributes: Units
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	37,597.0000
2		\$15,000 under \$30,000	N/A	30,229.0000
3		\$30,000 under \$50,000	N/A	25,978.0000
4		\$50,000 under \$100,000	N/A	31,260.0000
5		\$100,000 under \$200,000	N/A	13,463.0000
6		\$200,000 or more	N/A	4,503.0000

Section: B	Section Name: Individual AGI and Income Tax information - Individual Income Tax Returns for Tax Year 2007	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	AGI	Total Income Tax
1		Under \$15,000	Debit	186,000	3,022
2		\$15,000 under \$30,000	Debit	669,932	22,211
3		\$30,000 under \$50,000	Debit	1,015,283	61,396
4		\$50,000 under \$100,000	Debit	2,216,021	191,293
5		\$100,000 under \$200,000	Debit	1,793,835	229,415
6		\$200,000 or more	Debit	2,650,325	585,572

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

Other Data: 12	Tax Burden	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Appendix A
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 2007	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	4,947	80
2		\$15,000 under \$30,000	Debit	22,162	735
3		\$30,000 under \$50,000	Debit	39,082	2,363
4		\$50,000 under \$100,000	Debit	70,890	6,119
5		\$100,000 under \$200,000	Debit	133,242	17,040
6		\$200,000 or more	Debit	993,882	213,982

Section: D	Section Name: Income Tax as a Percentage of AGI-Individual Income Tax Returns for Tax Year 2007	Line Attributes: Percent	
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Line	Status	Line Description	NB	AGI
1		Under \$15,000	N/A	1.6000
2		\$15,000 under \$30,000	N/A	3.3000
3		\$30,000 under \$50,000	N/A	6.0000
4		\$50,000 under \$100,000	N/A	8.6000
5		\$100,000 under \$200,000	N/A	12.8000
6		\$200,000 or more	N/A	39.8000

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

Other Data: 12	Tax Burden	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Appendix A
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 2006	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	17,500	5,399
2		\$1 under \$500	Debit	9,519	1,787
3		\$500 under \$1,000	Debit	4,659	1,123
4		\$1,000 under \$5,000	Debit	16,790	4,933
5		\$5,000 under \$10,000	Debit	10,019	3,286
6		\$10,000 under \$25,000	Debit	16,070	5,321
7		\$25,000 under \$50,000	Debit	14,181	4,661
8		\$50,000 under \$100,000	Debit	16,626	5,457
9		\$100,000 under \$250,000	Debit	32,623	10,431
10		\$250,000 or more	Debit	1,153,444	310,686

Section: F	Section Name: Percentage of Income Tax After Credits to Taxable Income-Corporation Income for Tax Year 2006	Line Attributes: Percent	
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Line	Status	Line Description	NB	Income Subject to Tax
1		Zero Assets	N/A	30.9000
2		\$1 under \$500	N/A	18.8000
3		\$500 under \$1,000	N/A	24.1000
4		\$1,000 under \$5,000	N/A	29.4000
5		\$5,000 under \$10,000	N/A	32.8000
6		\$10,000 under \$25,000	N/A	33.1000
7		\$25,000 under \$50,000	N/A	32.9000
8		\$50,000 under \$100,000	N/A	32.8000

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

Other Data: 12	Tax Burden	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	Appendix A
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 2006	Line Attributes: Percent
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Line	Status	Line Description	NB	Income Subject to Tax
9		\$100,000 under \$250,000	N/A	32.0000
10		\$250,000 or more	N/A	26.9000

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

Other Data: 13	Other information	Fiscal Year: 2009	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	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Estimated payout (including principal and interest) for claims pending judicial review by the Federal Courts	Debit	5	5	5	0
2		Claims under appeal	Debit	6	17	17	0

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

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - SEPTEMBER	Previously Rptd	Line Item Changes
1		Payroll taxes paid by Federal agencies included in individual and FICA taxes	Debit	17,346	12,931	12,931	0
2		Refundable portion of child care tax credits issued	Debit	24,284	34,074	34,074	0
3		Amount of EITC refunds	Debit	42,418	40,600	40,600	0
4		Amount of EITC refunds applied to reduce taxpayer liability	Debit	7,028	7,950	7,950	0

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

Other Data: 15	Risk Assumed-Federal Insurance and Guarantee Programs(SFFAS No. 5, par. 105, 106,and 114)	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	No data
Status: Complete	I = Inactive Line		

Tab: Other Data Info.

Section: A	Section Name: Risk Assumed	No Data: YES	Line Attributes: Dollars
			Rounding Method: Millions
			Decimal: Zero

Line	Status	Line Description	NB	2009 - SEPTEMBER	2008 - 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
Governmentwide Financial Report System
GF007 - Other Data Report**

Other Data: 16	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A - workings for reconciliation offsetting recei
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Fiscal 2009 Operating Revenues Not Reported in the Budget Receipts	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Individual income tax and tax withholdings	CY-Corporation income taxes	CY-Unemployment taxes	CY-Excise taxes	CY-Estate and gift taxes	CY-Customs duties
1		Undistributed Offsetting receipts (offset against outlays)	Credit						
2		Proprietary receipts from the public (offset against outlays)	Credit						
3		Rents and royalties on the outer continental shelf lands (offset against outlays)	Credit						
4		Offsetting governmental receipts (offset against outlays)	Credit						
5		Intrabudgetary transactions (offset against outlays)	Credit						
6			Credit						
7			Credit						
8			Credit						
Line	Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue				
1		Undistributed Offsetting receipts (offset against outlays)	Credit						
2		Proprietary receipts from the public (offset against outlays)	Credit		38,665				
3		Rents and royalties on the outer	Credit						

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

Other Data: 16	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A - workings for reconciliation offsetting recei
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: A	Section Name: Fiscal 2009 Operating Revenues Not Reported in the Budget Receipts	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Other taxes and receipts	CY-Miscellaneous earned revenue
4		continental shelf lands (offset against outlays)	Credit		
5		Offsetting governmental receipts (offset against outlays)			
5		Intrabudgetary transactions (offset against outlays)	Credit		5,934
6			Credit		
7			Credit		
8			Credit		

Section: B	Section Name: Fiscal 2009 Budget Receipts Not Reported in the Operating Revenue	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Individual income taxes C	CY-Corporation income taxes C	CY-Employment and general retirement C	CY-Unemployment insurance C	CY-Other retirement C	CY-Excise taxes C
1		Earned (exchange) revenue reported in the Statement of Net Cost	N/A						
2			N/A						
3			N/A						
4			N/A						

Line	Status	Line Description	NB	CY-Estate and gift taxes C	CY-Customs duties C	CY-Miscellaneous receipts C
1		Earned (exchange) revenue reported in the Statement of Net Cost	N/A			0
2			N/A			

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

Other Data: 16	Analysis of FR Operating Revenue to Budget Receipts	Fiscal Year: 2009	Period: SEPTEMBER
Entity: 2000	Department of the Treasury	Agency Notes:	N/A - workings for reconciliation offsetting recei
Status: Complete		I = Inactive Line	

Tab: Other Data Info.

Section: B	Section Name: Fiscal 2009 Budget Receipts Not Reported in the Operating Revenue	Line Attributes: Dollars	Decimal: Zero
		Rounding Method: Millions	

Line	Status	Line Description	NB	CY-Estate and gift taxes C	CY-Customs duties C	CY-Miscellaneous receipts C
3			N/A			
4			N/A			

Tab: Other Text Data

Section: A	Section Name: Fiscal 2009 Operating Revenues Not Reported in the Budget Receipts
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Line	Question	Answer
1	Provide a detailed description of the undistributed offsetting receipts reconciling item(s).	N/A
2	Provide a detailed description of the proprietary receipts from the public reconciling item(s).	Need to pick up new FY 2009 TAS in the 1499 series. Working with IRS to resolve issue during FY 2010 on whether it is report as Budgetary Receipts.
3	Provide a detailed description of the offsetting governmental receipts reconciling item(s).	N/A
4	Provide a detailed description of the intrabudgetary transaction reconciling item(s).	Other Agencies reported amounts that Treasury did not pick up.
5	Provide a detailed description of the agency entered description reconciling item(s).	N/A

Tab: Other Text Data

Section: B	Section Name: Fiscal 2009 Budget Receipts Not Reported in the Operating Revenue
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Line	Question	Answer
1	Provide a detailed description of the earned revenue reconciling item(s).	Reconciliation was done in total and not down to the attribute level as our receipts depends on whether it is entity or non-entity (custodial) or exchange (net cost) or non-exchange (net position).
2	Provide a detailed description of the agency entered description reconciling item(s).	see 1

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**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: 2009
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	2009-SEPTEMBER	2008-SEPTEMBER
3	Fund Balance		A	D	F	504,582	275,368
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Fund Balance with Treasury		F	504,582	275,368	275,368	0
Total:			504,582	275,368	275,368	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
4	Loans and Interest Receivable		A	D	F	410,591	264,854
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	646	1,033	1,033	0
Loans Receivable		F	409,945	263,821	263,821	0
Total:			410,591	264,854	264,854	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
5	Advances to the Black Lung Trust Fund		A	D	F	0	10,484
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		F	0	10,484	10,484	0
Total:			0	10,484	10,484	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: 2009
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	2009-SEPTEMBER	2008-SEPTEMBER
6	Advances to the Unemployment Trust Fund		A	D	F	7,981	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Interest Receivable		F	31	0	0	0
Loans Receivable		F	7,950	0	0	0
Total:			7,981	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
7	Due From the General Fund		A	D	F	11,992,719	10,100,763
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets (without reciprocals)		F	11,992,719	10,100,763	10,100,763	0
Total:			11,992,719	10,100,763	10,100,763	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
8	Accounts Receivable and Related Interest		A	D	F	298	396
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Receivable		F	298	396	396	0
Total:			298	396	396	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: 2009
Reported in: MILLIONS

Period: SEPTEMBER
Decimal Point: ZERO

Amounts reported as normal/(abnormal) balances.
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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
9	Other Intra-governmental Assets		A	D	F	5	13
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Advances to Others and Prepayments		F	5	13	13	0
Total:			5	13	13	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
12	Cash, Foreign Currency & Other Monetary Assets		A	D	N	341,308	387,270
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	341,284	387,198	387,198	0
Accounts and Taxes Receivable		N	24	72	72	0
Total:			341,308	387,270	387,270	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
13	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	2009-SEPTEMBER	2008-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

**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: 2009
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	2009-SEPTEMBER	2008-SEPTEMBER
14	Asset Guarantee		A	D	N	1,765	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Securities and Investments		N	1,765	0	0	0
Total:			1,765	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
15	Investment - Credit Reform		A	D	N	203,141	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		N	203,141	0	0	0
Total:			203,141	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
16	Investment in Government Sponsored Enterprise		A	D	N	64,679	7,032
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Investment in Government sponsored enterprises (GSEs)		N	64,679	7,032	0	7,032
Total:			64,679	7,032	0	7,032

**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: 2009
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	2009-SEPTEMBER	2008-SEPTEMBER
17	Investment in International Financial Institutions		A	D	N	5,575	5,546
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	5,575	5,546	0	5,546
Total:			5,575	5,546	0	5,546

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
18	Other Investments and Related Interest		A	D	N	13,565	10,576
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Securities and Investments		N	13,565	10,576	0	10,576
Total:			13,565	10,576	0	10,576

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
19	Credit Program Receivables and Direct Loans, Net		A	D	N	219,170	3,385
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		N	219,170	3,385	0	3,385
Total:			219,170	3,385	0	3,385

**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: 2009
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	2009-SEPTEMBER	2008-SEPTEMBER
20	Loans and Interest Receivable		A	D	N	168	172
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		N	168	172	172	0
Total:			168	172	172	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
21	Credit Reform - Mortgage Backed Securities (MBS)	I	A	D	N		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Loans Receivable		N	0	0	3,385	(3,385)
Total:			0	0	3,385	(3,385)

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
22	Investments in Government Sponsored Enterprises (GSE)	I	A	D	N		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Securities and Investments		N	0	0	7,032	(7,032)
Total:			0	0	7,032	(7,032)

**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: 2009
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	2009-SEPTEMBER	2008-SEPTEMBER
23	Investments and Related Interest	I	A	D	N		
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Securities and Investments		N	0	0	10,576	(10,576)
Total:			0	0	10,576	(10,576)

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
24	Reserve Position in International Monetary Fund		A	D	N	13,469	4,750
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Cash and Other Monetary Assets		N	13,469	4,750	4,750	0
Total:			13,469	4,750	4,750	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
25	Investments in International Financial Institutions	I	A	D	N		
						Variance:	
						0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	0	0	5,546	(5,546)
Total:			0	0	5,546	(5,546)

**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: 2009
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	2009-SEPTEMBER	2008-SEPTEMBER
26	Tax, Other and Related Interest Receivables, Net		A	D	N	30,408	30,878
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Accounts and Taxes Receivable		N	30,408	30,878	30,878	0
Total:			30,408	30,878	30,878	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
27	Beneficial Interest in Trust		A	D	N	23,472	0
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	23,472	0	0	0
Total:			23,472	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
28	Inventory and Related Property, Net		A	D	N	598	698
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Inventory and Related Property		N	598	698	698	0
Total:			598	698	698	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
29	Property, Plant and Equipment, Net		A	D	N	2,036	2,077
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Property, Plant and Equipment		N	2,036	2,077	2,077	0
Total:			2,036	2,077	2,077	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
30	Other Assets		A	D	N	9	1,714
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Assets		N	9	1,714	1,714	0
Total:			9	1,714	1,714	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
35	Federal Debt and Interest Payable		L	C	F	4,403,080	4,262,414
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	49,409	50,355	50,355	0
Federal Debt		F	4,353,671	4,212,059	4,212,059	0
Total:			(4,403,080)	(4,262,414)	(4,262,414)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
36	Other Debt and Interest Payable		L	C	F	12,060	14,164
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Interest Payable		F	139	164	164	0
Federal Debt		F	11,921	14,000	14,000	0
Total:			(12,060)	(14,164)	(14,164)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
37	Due to the General Fund		L	C	F	1,263,128	667,112
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities (without reciprocals)		F	1,263,128	667,112	667,112	0
Total:			(1,263,128)	(667,112)	(667,112)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
38	Other Intra-governmental Liabilities		L	C	F	425	345
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		F	98	111	111	0
Interest Payable		F	(3)	0	0	0
Benefit Program Contributions Payable		F	215	199	199	0
Advances from Others and Deferred Credits		F	40	40	40	0

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Line	Agency	Line Description	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
38		Other Intra-governmental Liabilities	L	C	F	425	345
		Other Liabilities (without reciprocals)		F	(5)	(5)	0
Total:						(345)	0

Line	Agency	Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
40		Federal Debt and Interest Payable		L	C	N	7,559,305	5,812,694
							Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Federal Debt Securities Held by the Public		N	7,559,305	5,812,694	5,812,694	0
Total:			(7,559,305)	(5,812,694)	(5,812,694)	0

Line	Agency	Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
41		Certificates Issued to Federal Reserve		L	C	N	5,200	2,200
							Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	5,200	2,200	2,200	0
Total:			(5,200)	(2,200)	(2,200)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
42	Allocation of Special Drawing Rights		L	C	N	55,953	7,630
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	55,953	7,630	7,630	0
Total:			(55,953)	(7,630)	(7,630)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
43	Gold Certificates Issued to Federal Reserve Banks		L	C	N	11,037	11,037
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	11,037	11,037	11,037	0
Total:			(11,037)	(11,037)	(11,037)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
44	Refunds Payables		L	C	N	4,040	3,076
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	4,040	3,076	3,076	0
Total:			(4,040)	(3,076)	(3,076)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
45	DC Pension and Judiciary Retirement Actuarial Liability		L	C	N	9,049	8,803
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Liabilities		N	9,049	8,803	8,803	0
Total:			(9,049)	(8,803)	(8,803)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
46	Liabilities to GSEs		L	C	N	91,937	13,800
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Keepwell payable		N	91,937	13,800	0	13,800
Total:			(91,937)	(13,800)	0	13,800

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
47	Other Liabilities		L	C	N	3,331	4,052
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Accounts Payable		N	638	618	618	0
Federal Employee and Veteran Benefits Payable		N	576	630	630	0
Other Liabilities		N	2,095	2,787	16,587	(13,800)
Insurance Programs		N	22	17	17	0

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Line	Agency Line Description	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
47	Other Liabilities	L	C	N	3,331	4,052
Total:					(17,852)	(13,800)

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
51	Unexpended Appropriations - Earmarked Funds		E	C	B	200	200
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-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	2009-SEPTEMBER	2008-SEPTEMBER
52	Unexpended Appropriations - All Other Funds		E	C	B	454,944	271,768
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Non-Earmarked Funds		B	454,944	271,768	271,768	0
Total:			(454,944)	(271,768)	(271,768)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
53	Cumulative Results of Operations - Earmarked Funds		E	C	B	41,653	37,586
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Earmarked Funds		B	41,653	37,586	37,586	0
Total:			(41,653)	(37,586)	(37,586)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
54	Cumulative Results of Operations - All Other Funds		E	C	B	(68,741)	157
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Net Position-Non-Earmarked Funds		B	(68,741)	157	157	0
Total:			68,741	(157)	(157)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
2	Beginning Balance		BN	C	B	37,743	48,782
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	37,743	48,782	48,782	0
Total:			(37,743)	(48,782)	(48,782)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
4	Appropriations Used		F	C	B	668,153	481,735
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	668,153	481,735	481,735	0
Total:			(668,153)	(481,735)	(481,735)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
5	Non-exchange Revenue		F	C	B	493	254
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	493	108	108	0
Expenditure transfers-in of financing sources		F	0	13	13	0
Other budgetary financing sources		F	0	133	133	0
Total:			(493)	(254)	(254)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
6	Donations and Forfeitures of Cash and Cash Equivalents		F	C	N	257	159
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	257	159	159	0
Total:			(257)	(159)	(159)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
7	Transfers In/Out without Reimbursement		F	C	F	(21)	(10)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure transfers-in of financing sources		F	10	0	0	0
Nonexpenditure Transfers-out of unexpended appropriations and financing sources		F	5	10	10	0
Appropriation of unavailable special or trust fund receipts Transfers-out		F	26	0	0	0
Total:			21	10	10	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
8	Other Budgetary Financing Sources		F	C	B	12	12
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	12	12	12	0
Total:			(12)	(12)	(12)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
10	Donations and Forfeitures of Property		F	C	N	127	112
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	127	112	112	0
Total:			(127)	(112)	(112)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
11	Accrued Interest & Discount on the Debt		F	C	F	6,027	(3,870)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	6,027	(3,870)	(3,870)	0
Total:			(6,027)	3,870	3,870	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
12	Transfers In/Out without Reimbursement		F	C	F	(36)	(21)
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Transfers-in Without Reimbursement		F	(5)	0	0	0
Transfers-out Without Reimbursement		F	31	21	21	0
Total:			36	21	21	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
13	Imputed Financing Sources		F	C	F	793	729
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Imputed Financing Source		F	793	729	729	0
Total:			(793)	(729)	(729)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
14	Transfers to the General Fund and Other		F	C	B	(217,704)	(20,788)
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	447	729	729	0
Other non-budgetary financing sources		F	(187,992)	(7,992)	(7,992)	0
Other budgetary financing sources		F	(30,159)	(13,525)	(13,525)	0
Total:			217,704	20,788	20,788	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
21	Beginning Balance		BN	C	B	271,968	72,317
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Beginning Net Position		B	271,968	72,317	72,317	0
Total:			(271,968)	(72,317)	(72,317)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
23	Appropriations Received		F	C	B	855,762	681,473
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	855,762	681,473	681,473	0
Total:			(855,762)	(681,473)	(681,473)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
24	Appropriations Transferred In/Out		F	C	B	11	24
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Nonexpenditure transfers-in of unexpended appropriations and financing sources		F	11	24	24	0
Total:			(11)	(24)	(24)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
25	Other Adjustments		F	C	B	(4,444)	(111)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Appropriations received as adjusted (rescissions and other adjustments)		F	(4,444)	(111)	(111)	0
Total:			4,444	111	111	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
26	Appropriations Used		F	C	B	(668,153)	(481,735)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	(668,153)	(481,735)	(481,735)	0
Total:			668,153	481,735	481,735	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
38	Total Gross Costs		GC	D	B	619,347	496,364
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Interest on Debt Held by the Public		N	189,148	241,578	241,578	0
Imputed Costs		F	794	730	730	0
Buy/Sell Costs		F	1,635	1,743	1,743	0
Benefit Program Costs		F	1,960	1,851	1,851	0
Federal Securities Interest Expense		F	191,997	212,423	212,423	0
Borrowing and Other Interest Expense		F	6,534	5,044	5,044	0
Non-Federal Gross Cost		N	227,278	32,995	32,995	0
Other Expenses (without reciprocals)		F	1	0	0	0
Total:			619,347	496,364	496,364	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
39	Total Earned Revenues		ER	C	B	96,415	27,013
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Buy/Sell Revenue		F	1,371	332	332	0
Borrowings Gains		F	2,497	44	44	0
Borrowing and Other Interest Revenue (Exchange)		F	16,630	14,239	14,239	0
Non-Federal Earned Revenue		N	77,066	12,398	12,398	0
Other Revenue (without reciprocals)		F	(1,149)	0	0	0
Total:			(96,415)	(27,013)	(27,013)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
3	Individual Income and FICA Taxes		F	C	N	2,036,557	2,294,326
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	2,036,557	2,294,326	2,294,326	0
Total:			(2,036,557)	(2,294,326)	(2,294,326)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
4	Corporate Income Taxes		F	C	N	225,482	354,063
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Corporation Income Taxes		N	225,482	354,063	354,063	0
Total:			(225,482)	(354,063)	(354,063)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
5	Estate and Gift Taxes		F	C	N	24,677	29,824
						Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Estate and Gift Taxes		N	24,677	29,824	29,824	0
Total:			(24,677)	(29,824)	(29,824)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
6	Excise Taxes		F	C	N	67,248	66,293
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	67,248	66,302	66,302	0
Other budgetary financing sources		F	0	(9)	(9)	0
Total:			(67,248)	(66,293)	(66,293)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
7	Railroad Retirement Taxes		F	C	N	4,711	4,939
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	4,711	4,939	4,939	0
Total:			(4,711)	(4,939)	(4,939)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
8	Unemployment Taxes		F	C	N	6,765	7,331
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Unemployment Taxes		N	6,765	7,331	7,331	0
Total:			(6,765)	(7,331)	(7,331)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
9	Deposit of Earnings, Federal Reserve System		F	C	N	34,318	33,598
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	34,318	33,598	33,598	0
Total:			(34,318)	(33,598)	(33,598)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
10	Fines, Penalties, Interest & Other Revenue		F	C	B	1,929	2,233
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other Taxes and Receipts		N	1,929	1,173	1,173	0
Other budgetary financing sources		F	0	1,060	1,060	0
Total:			(1,929)	(2,233)	(2,233)	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
13	Less Refunds		F	C	N	(437,972)	(426,074)
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	(339,629)	(369,348)	(369,348)	0
Other Taxes and Receipts		N	(3)	6	6	0
Corporation Income Taxes		N	(95,200)	(54,340)	(54,340)	0
Excise Taxes		N	(1,783)	(1,251)	(1,251)	0

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Line	Agency	Line Description	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
13		Less Refunds	F	C	N	(437,972)	(426,074)
		Estate and Gift Taxes				(1,248)	0
		Unemployment Taxes				(109)	0
Total:						437,972	426,074

Line	Agency	Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
18		Beneficial Interest in Trust		F	C	N	23,472	0
							Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Miscellaneous Earned Revenue		N	23,472	0	0	0
Total:			(23,472)	0	0	0

Line	Agency	Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
19		Accrual Adjustment		F	C	N	(1,097)	3,132
							Variance: 0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	(1,000)	3,000	3,000	0
Other Taxes and Receipts		N	(97)	132	132	0
Total:			1,097	(3,132)	(3,132)	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
25	Amounts Provided to Fund Non Federal Entities		CF	D	B	487	407
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Excise Taxes		N	(487)	(407)	(407)	0
Total:			487	407	407	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
26	Amounts Provided to Fund the Federal Government		CF	D	B	1,963,228	2,366,126
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Expenditure Transfers-out of financing sources		F	(61)	13	13	0
Other budgetary financing sources		F	(1,963,289)	(2,366,113)	(2,366,113)	0
Total:			1,963,228	2,366,126	2,366,126	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
29	Non-cash revenue - Beneficial Interest in Trust		CF	D	B	23,472	0
						Variance:	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Other budgetary financing sources		F	(23,472)	0	0	0
Total:			23,472	0	0	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
30	Accrual Adjustment		CF	D	B	(1,097)	3,132
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Individual Income Tax and Tax Withholdings		N	1,000	(3,000)	(3,000)	0
Other Taxes and Receipts		N	97	(132)	(132)	0
Total:			(1,097)	3,132	3,132	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
31	Amounts Provided to Non Federal Entities	I	CL	D	B		
			Variance:			0	0

Closing Package Line Reclassification

Closing Package Line Description	Status	F/N	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
32	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	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

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Line	Agency Line Description	Status	Account Type	NB	F/N	2009-SEPTEMBER	2008-SEPTEMBER
33	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	2009-SEPTEMBER	2008-SEPTEMBER	Previously Reported	Line Item Changes
Total:			0	0	0	0

