



## Chapter 5 Notes to the Financial Statements

### A. General Information

Notes (footnotes) to the financial statements are added to meet the requirements of full disclosure. They are used to help users of the financial statements interpret some of the more complex items and are considered an integral part of the financial statements. The notes are to be prepared in accordance with the guidance contained in OMB Bulletin No. 01-09 “*Form and Content of Agency Financial Statements*”. Comparative footnotes are required when the related primary financial statement is presenting comparative data. In general, to facilitate the prompt completion of the financial reports, footnote text and pro forma schedules should be drafted prior to the fiscal year end.

#### 1. Types of Notes

##### a. *Accounting Policy*

- Summarizes the accounting principles and methods of applying those principles.
- Encompass important judgment as to valuation, recognition, and allocation of assets, liabilities, expenses, revenues and other financing sources.
- Discloses any significant changes in the composition of the reporting entity or significant changes in the manner in which the information is combined for financial reporting purposes.

Example: Property and equipment are recorded at cost. Depreciation and amortization are calculated using the straight-line method over the useful lives generally ranging from 5 to 20 years.

##### b. *Explanatory (Data)*

- Explains specific items presented in the main body of the financial statements.
- Can be partially or totally narrative.
- Describes details too voluminous for inclusion in the financial statements.

Example: Depreciation of equipment for the current fiscal year is \$6,000,000.

##### b. *Supplemental Information*



Discloses additional information not presented as policy or explanatory. For example: Information that fully displays an organization's structure and operations such as supporting schedules (i.e. Net Cost by Responsibility Segment).

## B. Note Disclosures

All accounting policy should be presented in Note 1: Summary of Significant Accounting Policy rather than throughout the notes.

Bureaus must use the agreed upon standard templates as a basis for preparing the footnotes for bureau reports. The templates are located on: XA:\2003 Financial Statements\Standard Formats. Bureaus should open the file and save as FY03 BUR Footnote Name (e.g. FY03 BOR Cash). Bureaus should place financial statements and footnotes in: XA:\2003 Financial Statements\Standard Formats\Bureaus\BUR\Filename.

- The footnote files consist of the following tabs:
  - (1) Data/Hyp Data
  - (2) Draft
  - (3) Rounding
  - (4) Final
  - (5) Fixed Dollar/Frozen
- Check the defaults on the Data tab. Ensure the application and entity are correct for your bureau.
- Make any necessary changes on the “draft” tab (i.e., move any lines with zero data to “Other” and provide additional detailed information for “Other” lines if the amounts are material).
- Check the Rounding tab and make any necessary changes to ensure that it foots properly.

Each bureau will be responsible for completing the “Bureau Input” (green) sections for each specified footnote. This information is not available in Hyperion Enterprise. Samples of the footnotes requiring “Bureau Input” are shown throughout this chapter.

The information available in Hyperion will be highlighted in blue indicating either the entity or SGL Account to be used.



- PFM will retrieve the “Bureau Input” information for use in the consolidated footnotes from the Bureaus’ footnote files.

## 1. Fund Balance with Treasury

This is an asset account that reflects the available budget spending authority of federal agencies. Collections and disbursements by agencies will, correspondingly, increase or decrease the balance in the account.

*Fund Balance with Treasury (FBWT)*: The total of all undisbursed account balances with the U.S. Treasury, as reflected in the entity’s records and summarized by fund type. The fund types are described as follows:

- (b) General Funds (0100-2900) – the accounts for receipts not earmarked by law for a specific purpose, the proceeds of general borrowing, and the expenditure of these moneys (e.g., appropriations, customs duties, and miscellaneous receipts.)
- (c) Special Funds (5000-5999) – the accounts for receipts and/or offsetting receipts earmarked for specific purposes and an account for the expenditure of these receipts and are not designated as a trust fund receipt (i.e., appropriations and expenditures of special fund receipts, and the Land and Water Conservation Fund).
- (d) Revolving Funds (4000-4999) – funds that conduct continuing cycles of business-like activity, in which the fund charges for the sale of products or services and uses the proceeds to finance its spending, usually without requirement for annual appropriations. There are two types of revolving funds: (1) Public enterprise funds, which conduct business-like operations mainly with the public, and (2) Intra-governmental revolving funds, which conduct business-like operations mainly within and between Government agencies.
- (e) Trust Funds (8000-8999) – funds that are both a receipt account and one or more expenditure accounts that are designated by law as a trust fund. Like a special fund, the trust fund receipt accounts collect earmarked receipts for specific purposes and the associated trust fund expenditure accounts spend the receipts. Some revolving funds are designated as trust funds and these are called trust revolving funds. Trust revolving funds have no receipt account and the collections are credited directly to the expenditure account.
- (f) Other Fund Types – Other fund types should include balances in deposit accounts, such as for collections pending litigation, awaiting determination of the proper accounting disposition, or



being held by the entity in the capacity of a banker or agent for others. Other fund types are listed as:

- Deposit Fund (6000-6999)
- Clearing Accounts (F3800-F3885)
- Miscellaneous Receipt Accounts
- Credit Reform – Program Account
- Credit Reform – Financing Account
- Loan – Liquidating Account

*Status of Fund Balance with Treasury:* The total of the entity's fund balance with Treasury, as reflected in the entity's general ledger and represented by unobligated (Available and Unavailable) and obligated balances, and where applicable, invested balances and balances without budgetary authority (restricted and deposit/suspense funds).

- (a) Unobligated, Available – the cumulative amounts of budget authority that are not obligated and that remain available for obligation under the law.
- (b) Unobligated, Unavailable – the cumulative amounts of budget authority that are not obligated and (1) are apportioned by time periods, thereby making the funding available in a subsequent reporting period, (2) are deferred, thereby setting aside funding for a later use, or (3) are unavailable pending rescission.
- (c) Obligated Not Yet Disbursed – the amounts designated for payment of goods and services ordered by not yet received or goods and services received but for which payment has not yet been made.

The purpose of the status of FBWT basically is to reconcile the budgetary amounts with the proprietary amounts (FBWT).

- Prepare the FBWT note utilizing the template provided.



**Fund Balance with Treasury by Fund Type**

(dollars in thousands)	Current Reporting Year	Prior Reporting Year
General Funds	FBWT_GENERAL	FBWT_GENERAL
Special Funds	FBWT_SPECIAL	FBWT_SPECIAL
Revolving Funds	FBWT_REVOLVING	FBWT_REVOLVING
Trust Fund	FBWT_TRUST	FBWT_TRUST
Other Fund Types	FBWT_OTHER	FBWT_OTHER
<b>Total Fund Balance with Treasury by Fund Type</b>	<b>Calculated Total</b>	<b>Calculated Total</b>
<b>Hyperion Check Total (SGL Account Subtotal)</b>	<b>FUND_BAL</b>	<b>FUND_BAL</b>

**Status of Fund Balance with Treasury**

(dollars in thousands)	Current Reporting Year	Prior Reporting Year
Unobligated Balance		
Available	Bureau Input	Bureau Input
Unavailable	Bureau Input	Bureau Input
Obligated Balance Not Yet Disbursed	Bureau Input	Bureau Input
<b>Total Status of Fund Balance with Treasury</b>	<b>Calculated Total</b>	<b>Calculated Total</b>

- The sum of the FBWT note line total must equal the FBWT alphabetic subtotal in Hyperion Enterprise.
- The Total Fund Balance with Treasury **by Fund Type** must equal to the Total Status of Fund Balance.
- Disclose any other information necessary for understanding the nature of the fund balances.
- Explain any differences between Fund Balance with Treasury, as reflected in the entity's general ledger, and the balance in the Treasury accounts.
- Status of Fund Balance with Treasury for obligated and unobligated balances should be consistent with the Statement of Budgetary Resources.

**2. Cash**

The total of cash under the control of the reporting entity, which includes coin, paper currency, purchased foreign currency, negotiable instruments, and amounts on deposit in banks and other financial institutions. Cash available for agency use should include petty cash, which will not be transferred to the general fund.

- Use the Cash note standard template.
- Disclose restricted cash, which includes non-entity cash and cash in escrow.**



(dollars in thousands)	Cash	
	Current Reporting Year	Prior Reporting Year
Cash Not Yet Deposited To Treasury	HPVAL formula	HPVAL formula
Imprest Fund	HPVAL formula	HPVAL formula
Foreign Currency	HPVAL formula	HPVAL formula
Total Cash	Calculated Total	Calculated Total
Hyperion Check Total (SGL Account Subtotal)	CASH_OTHER	CASH_OTHER

### 3. Investments

Securities are normally recognized at cost or amortized cost on the Balance Sheet. However, market value is used for balance sheet purposes when (a) there is intent to sell the securities prior to maturity and (b) there is a reduction in value that is more than temporary. The federal government securities include marketable Treasury securities, non-marketable par value and non-marketable market-based.

*Marketable Federal Securities:* These securities can be bought and sold on the open market.

*Non-marketable par value Federal Securities:* These are Treasury securities that are issued by the Bureau of Public Debt to Federal accounts and are purchased and redeemed at par exclusively through Treasury's Federal Investment Branch.

*Non-marketable market-based Federal Securities:* These are Treasury securities that are issued by the Bureau of Public Debt to Federal accounts. They are not traded on any securities exchange but mirror the prices of particular treasury Securities trading in the government securities market.

*Public Securities:* These are marketable securities issued by other federal agencies and government-sponsored entities and consist mainly of various mortgage instruments, bonds and bank notes.

*Accrued Interest:* Interest income earned but not received as of the reporting date. Interests receivable should be reported as a component of the appropriate asset account.

- Use the Investments note standard template.
- Disclose the authorized types of investments to be held by each bureau.



<b>Investments, Net</b>				
<b>(dollars in thousands)</b>				
<b>Investment Type</b>	<b>Cost (a)</b>	<b>Amortized (Premium)/ Discount (b)</b>	<b>Investments, Net (c)</b>	<b>Market Value Disclosure (d)</b>
<b>U.S. Treasury Securities</b>				
Non-marketable, par value			Calculated Total	Bureau Input
Non-marketable, market-based			Calculated Total	Bureau Input
Marketable			Calculated Total	Bureau Input
<b>Total U.S. Treasury Securities</b>	Calculated Total	Calculated Total		
Accrued Interest	SGL 134T		Calculated Total	
<b>Total Non-Public Investments</b>	Calculated Total	Calculated Total	PUB_DEBT	Calculated Total
<b>Public Securities</b>				
Marketable				Bureau Input
<b>Total Public Securities</b>	Calculated Total	Calculated Total		
Accrued Interest	SGL 134I		Calculated Total	
<b>Total Public Investments</b>	Calculated Total	Calculated Total	OTH_SEC	Calculated Total
<b>Total Investments</b>	Calculated Total	Calculated Total	Calculated Total	Calculated Total
Hyperion Check Total (SGL Account Subtotal)			TOT_SEC	

Columns (a) through (c) are for disclosing amounts to be recognized on the balance sheet. Securities are normally recognized at cost or amortized cost on the Balance Sheet. Column (d) is to be used to disclose the market value of all marketable securities and all non-marketable market-based securities.

(a) Cost – Includes the following general ledger accounts:

1. SGL 1610 – Investments – U.S. Treasury Securities
2. SGL 1611 – Discount on U.S. Treasury Securities
3. SGL 1612 – Premium on U.S. Treasury Securities
4. SGL 1620 – Investments – U.S. Securities – non Public Debt
5. SGL 1621 – Discount on U.S. Securities – non Public Debt
6. SGL 1622 – Premium on U.S. Securities – non Public Debt

(b) Amortized (Premium)/Discount – Represents the amount of amortization of the premium or discount and includes the following general ledger accounts:

1. SGL 1613 – Amortization – Premium/Discount – U.S. Treasury Securities



2. SGL 1623 – Amortization – Premium/Discount – non Public Debt

- (c) Investments, Net – Calculated by Cost plus amortized premium (discount). In addition, net investments will include SGL 134T, Interest receivable – Treasury Securities.

Example:

	Cost	Amortized Discount	Net Investments
	SGL 1610 = \$100	SGL 1613 = \$1	SGL 1610 + 1611 + 1613 = \$96
+	SGL 1611 = \$(5)		

- Each bureau is responsible for contacting the Bureau of Public Debt for outstanding investments information to determine market value of all marketable and non-marketable market-based securities.

**Market value is determined by multiplying the total number of shares/par by the market price as stated on the last working day of the fiscal year.**

- Even if investment activity is immaterial to a bureau, data still needs to be collected to ensure that department-wide disclosure is complete.
- Each bureau should review the investment narrative in DOI Annual Report for accuracy.

4. Accounts Receivable

This asset account represents the amounts due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods or court-ordered assessment.

- Use the Accounts and Interest Receivable note standard template.
- Disclose Accounts Receivable for both Intergovernmental and Public.**
- Each bureau must present the aging (past due) of accounts receivable.

**Accounts and Interest Receivable – Federal, Net**



(dollars in thousands)	<u>Current Reporting Year</u>	<u>Prior Reporting Year</u>
Accounts Receivable from Federal Agencies		
Current	Bureau Input	Bureau Input
1 –180 Days Past Due	Bureau Input	Bureau Input
181 – 365 Days Past Due	Bureau Input	Bureau Input
OVER 1Year Past Due	Bureau Input	Bureau Input
Total Billed Accounts Receivable – Federal	Calculated	Calculated
Unbilled Accounts Receivable	ACCT_REC_UNB.G	ACCT_REC_UNB.G
Unbilled Interest Receivable	134B.G	134B.G
Total Accounts and Interest Receivable – Federal	Calculated = Total Billed + Unbilled Accts Rec + Unbilled Int Rec	Calculated = Total Billed + Unbilled Accts Rec + Unbilled Int Rec
Allowance for Doubtful Accounts – Federal	Total Allowances from Allowance Note	Total Allowances from Allowance Note
Total Accounts and Interest Receivable - Federal, Net of Allowances	Calculated =Total Accts and Int Rec + Total Allowance	Calculated =Total Accts and Int Rec + Total Allowance
Hyperion Check Total	TOT_AR_INT.G	TOT_AR_INT.G

- Ensure Calculated Total Accounts Receivables equals Hyperion Check Totals.

## 5. Allowances for Doubtful Accounts

Losses on receivables should be recognized when it is more likely than not that the receivables will not be totally collected. An allowance for estimated uncollectible amounts should be recognized to reduce the amount of receivables to its net realizable value. The allowance for uncollectible amounts should be re-estimated for FY 2002 year end financial statements and at least quarterly thereafter.

- Each bureau should establish a method of computing the allowance. There are myriad ways to compute the allowances. However, the computation should be systematic, reasonable and applied consistently.
- Analytic procedures should be performed to ensure that the allowance is reasonable in relation to total billed accounts receivable balances, past due accounts receivable balances and historical bad debt experience. In general, there should be no uncollectible unbilled receivables, as this would indicate that revenue was never earned. While there is no credit risk related to receivables from other Federal agencies, an allowance may be appropriate in the case of billing disputes and similar situations.
- Disclose the method for computing allowances either in Note 1 or in the Accounts Receivable Note.

- Disclose Allowances for both Intergovernmental and Public.



- Allowance for Doubtful Accounts is the sum of SGL accounts 1319, 1329, 1349, and 1369.

(dollars in thousands)	<b>Change in Allowance for Doubtful Accounts - Federal</b>	
	<b>Current Reporting Year</b>	<b>Prior Reporting Year</b>
Allowance for Doubtful Accounts, Beginning	Hyperion Beginning Balance	Hyperion Beginning Balance
Additions	Bureau Input	Bureau Input
Deletions	Bureau Input	Bureau Input
Allowance for Doubtful Accounts - Federal	Calculated Total	Calculated Total
<b>Hyperion Check Total</b>	<b>SGL 1319.G + 1329.G + 1349.G + 1369.G</b>	<b>SGL 1319.G + 1329.G + 1349.G + 1369.G</b>

- Write-offs must go through the allowance account and may not be posted directly to expense.
- Non-Exchange Accounts Receivable allowance is posted to Contra Revenue not Bad Debt Expense
- Authority is not needed for writing off debt to the “currently not collectible line”, but is required for “close out”.

**6. Direct Loans and Loan Guarantees**

- Each Bureau must present the Loans Note (Credit Reform and Non-Credit Reform) in accordance with the disclosure format in OMB Bulletin No. 01-09, *Form and Content*. (Present relevant sections only – omit sections with no data.)
- Even if loan activity is immaterial to a bureau, data still needs to be collected to ensure that department-wide disclosure is complete.

**7. Inventory and Operating Materials**

- Present schedule of inventory
- Disclosure must include the following:
  - ❖ General composition
  - ❖ Method for determining historical cost (i.e., FIFO, LIFO, weighted average, moving average, etc.)
  - ❖ Categories of inventory



- (1) Inventory held for current sale
- (2) Inventory held in reserve for future sale
- (3) Excess, obsolete, stockpiled and unserviceable
- (4) Inventory held for repair

❖ Restrictions on the sale of inventory

**8. Liabilities Analysis**

The Bureau of Reclamation prepared a footnote that presented liabilities covered by budgetary resources and liabilities not covered by budgetary resources. This note also provided a breakdown between current and non-current liabilities.

Liabilities will be disclosed using this standard format.

(dollars in thousands)		Current	Non-Current	Current	Non-Current	Current Reporting Year
<b>Intragovernmental</b>						
Accounts Payable	TOT_AP.G					Calculated
Other Debt	OTH_DEBT_FND.G OTH_DEBT_UNF.G			Bureau Input	Bureau Input	
<b>Other</b>						
Accrued Payroll Benefits	ACCR_PAYR_BEN.G 2220.G 2225.G 2290.G					
Advances and Deferred Revenue	DEF_REV_ADV.G DEF_REV_LT.G					
Deferred Credits	DEF_CREDITS.G					
Custodial Liability	CUST_PAY			Bureau Input	Bureau Input	
Aquatic Resource Amounts Due to Others	ARTF_PAY.G					
Judgment Fund	JUDG_FUND					
Other	OTH_LIAB_FND.G OTH_LIAB_UNF.G ARTF_PAY.N	Bureau Input	Bureau Input			
				s/b \$0	s/b \$0	
<b>Total Intragovernmental</b>						



		Current	Non-Current	Current	Non-Current	Current Reporting Year
Public						
Accounts Payable	TOT_AP.N					
Loan Guarantee Liability	LOAN_GUAR					
FECA	ACTU_LIAB_UNF					
Environmental Cleanup Costs	ENV_LIAB					
Other						
Accrued Payroll Benefits	ACCR_PAYR_BEN.N ACCR_PAYR_LIAB_UNF.N					
Deferred Credits	DEF_CREDITS.N					
Contingent Liabilities	CONTINGENT_LIAB					
Advances and Deferred Revenue	DEF_REV_ADV.N DEF_REV_LT.N	Bureau Input	Bureau Input			
Other Debt	OTH_DEBT_FND.N OTH_DEBT_UNF.N	Bureau Input	Bureau Input			
Other	OTH_LIAB_FND.N OTH_LIAB_UNF.N ARTF_PAY.N	Bureau Input	Bureau Input	Bureau Input	Bureau Input	
<b>Total Public</b>						
<b>Total Liabilities</b>		<b>Total Intragovernmental + Total Public</b>				

9. **Operating Leases**

- PFM will estimate GSA leases in a consistent manner based on data provided from GSA. **Bureaus must use these estimates.**
- Bureaus will be responsible for estimating other real property and personal property leases.

Fiscal Year	Operating Leases			Total
	GSA Real Property	Other Real Property	Personal Property	
2004	Bureau Input	Bureau Input	Bureau Input	Calculated
2005	Bureau Input	Bureau Input	Bureau Input	Calculated
2006	Bureau Input	Bureau Input	Bureau Input	Calculated
2007	Bureau Input	Bureau Input	Bureau Input	Calculated
2008	Bureau Input	Bureau Input	Bureau Input	Calculated
After 5 Years	Bureau Input	Bureau Input	Bureau Input	Calculated
<b>Total Future Lease Payments</b>	<b>Calculated Total</b>	<b>Calculated Total</b>	<b>Calculated Total</b>	<b>Calculated</b>



## 10. **Statement of Budgetary Resources Reconciliation with the President's Budget**

OMB Bulletin No. 01-09, *Form and Content*, requires a note disclosure of the differences between the President's budget and the Statement of Budgetary Resources. This disclosure would report major differences in the "Prior Year" information presented in the President's Budget as it relates to Budgetary Authority, Receipts and Outlays with similar information presented in the Statement of Budgetary Resources. This reconciliation will be performed on a Departmental basis in coordination with Bureaus, the Department's Office of Budget and Office of Financial Management. The Bureau financial statements will disclose this information and the Department will present similar information for the consolidated financial statements.

### *Disclosures:*

- Disclose the amount of direct and reimbursable obligations incurred against amounts apportioned and exempt from apportionment.
- Disclose the amount of available borrowing and contract authority at the end of the period.
- Disclose the repayment requirements, financing sources for repayment, and other terms of borrowing authority used.
- Disclose amounts adjusted, during the reporting period, of budgetary resources available at the beginning of the year.
- Disclose the existence, purpose and availability of permanent indefinite appropriation.
- Disclose the information about legal arrangements affecting the use of unobligated balances of budget authority, such as time limits, purpose, and obligation limits.
- Identify and explain differences between amounts reported in the FY 2002 Statement of Budgetary Resources and the actual amounts reported in the FY 2003 Budget of the United States Government as required by SFFAS No. 7. Differences, in and of themselves, may or may not indicate a reporting error. Several legitimate reasons for differences could exist. One example may be the fact that, expired unobligated balances are reported in the Statement of Budgetary Resources and SF-33 but not in the President's Budget. In addition, the President's budget is in millions and the Statement of Budgetary Resources is reported in thousands and the SF-133 is in**



pennies. This disclosure should only be provided when comparable line items differ between the SF-133, the President's Budget and the Statement of Budgetary Resources.

***Reconciliation:***

- Determine where the data to be reconciled comes from. The actual amounts in the Budget is a reflection of the FACTS II data you submitted on November 8, 2003 and any adjustments entered in OMB's MAX system. The Bureau's Statement of Budgetary Resources is a reflection of the FACTS II data submitted by November 8, and any adjustments posted to budgetary accounts thereafter. There are several steps you may need to take to identify your differences.
- Determine what adjustments were made to FACTS II information submitted as of November 8, 2002. The following OMB website lists the Department's differences between its **unrevised** FACTS II information (i.e., November 8, 2003 data) and the final budget Program and Financing (P&F) schedule.  
  
[http://www.whitehouse.gov/omb/reports/comparison\\_fy2002\\_actuals.pdf](http://www.whitehouse.gov/omb/reports/comparison_fy2002_actuals.pdf)
- The adjustments made to FACTS II data were posted through the MAX system most likely by budget office personnel. Again, there are differences that do not have to be explained. The following website will help with the reconciliation, it gives a report that shows exactly how the FACTS II data was crosswalked to the P&F schedules.  
  
<http://www.whitehouse.gov/omb/reports/f2pfrp6.pdf>
- Identify the adjustments made in your system of record to you budgetary accounts after the FACTS II cut-off. The differences between comparable line items in the Budget and the Statement of Budgetary Resources will be the adjustments made in the bureau's system of record but not made in the MAX system. These are the differences should be identified and explained in the footnote.

The following tables should assist with the reconciliation process:

**Table 5.1 – Crosswalk from the SF-133 to the Program and Financing Schedule**



**SF 133, REPORT ON BUDGET EXECUTION  
AND BUDGETARY RESOURCES**

**Exhibit 130K**

**Crosswalk from the SF 133 to the Budget P&F Schedule**

This crosswalk only applies to the September 30 SF 133 and the "actual" column of the President's Budget. You can find the definitions of Program and Financing Schedule lines in section 82. See section 130.15 for additional guidance on ensuring consistent actuals.

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
<b>BUDGETARY RESOURCES</b>			
<b>I. Budget Authority</b>			
<b>A. Appropriation</b> .....			<i>Discretionary authority:</i> 4000 Appropriation 4020 Appropriation (special fund) 4026 Appropriation (trust fund) 4028 Appropriation available from subsequent year 4029 Appropriation available in prior year (-) 5000 Reappropriation 5500 Advance appropriation 5520 Advance appropriation (special fund) 5526 Advance appropriation (trust fund) 6826 Spend. Auth. From offsetting collections (unavail. balances) <i>Mandatory authority:</i> 6000 Appropriation 6020 Appropriation (special fund) 6026 Appropriation (trust fund) 6028 Appropriation (unavailable balances) 6300 Reappropriation 6500 Advance appropriation 6526 Advance appropriation (trust fund) 6926 Spend. Auth. From offsetting collections (unavail. balances)
<b>B. Borrowing authority</b> .....			<i>Discretionary authority:</i> 4700 Authority to borrow <i>Mandatory authority:</i> 6710 Authority to borrow 6716 Authority to borrow (12 U.S.C. 2281-96) These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) that is not needed to incur obligations.
<b>C. Contract authority</b> .....			<i>Discretionary authority:</i> 4900 Contract authority <i>Mandatory authority:</i> 6610 Contract authority These P&F lines also include the amount withdrawn (SF 133 line 6D) from the indefinite contract authority (SF 133 line 1C) that is not needed to incur obligations.
<b>D. Net transfers (+ or -)</b> .....			<i>Discretionary authority:</i> 4100 Transferred to other accounts (appropriations) (-) 4200 Transferred from other accounts (appropriations) (+) 6861 Transferred to other accounts (spending auth. from offset. coll.) (-) 6862 Transferred from other accounts (spending auth. from offset. coll.)(+) <i>Mandatory authority:</i> 6100 Transferred to other accounts (appropriations) (-) 6200 Transferred from other accounts (appropriations) (+) 6661 Transferred to other accounts (contract authority) (-) 6662 Transferred from other accounts (contract authority) (+) 6961 Transferred to other accounts (spending auth. from offset. coll.) (-) 6962 Transferred from other accounts (spending auth. from offset. coll.)(+)
<b>E. Other</b> .....	Null Set		



**Crosswalk from the SF 133 to the Budget P&F Schedule--Continued**

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
2. Unobligated balance			
A. Brought forward, October 1 (+ or -).....			2140 Unobligated balance carried forward, start of year  SF 133 line 2A is a positive unless you have a deficiency that has not been liquidated in a prior year. When SF 133 line 2A is negative and a resource is realized to liquidate a deficiency, then the P&F will show the appropriation to liquidate the deficiency on the following lines: <i>Discretionary authority: Appropriations</i> 4048 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Appropriations</i> 6048 Portion applied to liquidate deficiencies (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6833 Portion applied to liquidate deficiencies (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6933 Portion applied to liquidate deficiencies (-)
B. Net transfers, actual (+ or -).....			2221 Unobligated balance transferred to other accounts (-)
C. Anticipated transfers (+ or -).....	Null Set		2222 Unobligated balance transferred from other accounts (+)
3. Spending authority from offsetting collections (gross)			<i>Discretionary authority: Spending authority from offsetting collections</i>
A. Earned:			6800 Offsetting collections (cash)
1. Collected.....			<i>Mandatory authority: Spending authority from offsetting collections</i> 6900 Offsetting collections (cash)
2. Receivable from Federal sources.....			
B. Change in unfilled customer orders:			
1. Advance received.....			7410 Change in uncollected customer payments from Federal sources (expired) These SF 133 and P&F lines will be equal with opposite signs.
2. Without advance from Federal sources.....			
C. Anticipated for rest of year, without advance.....	Null Set		<i>Discretionary authority: Spending authority from offsetting collections</i> 6810 Change in uncollected customer payments from Federal sources (unexpired) <i>Mandatory authority: Spending authority from offsetting collections</i> 6910 Change in uncollected customer payments from Federal sources (unexpired)
D. Transfers from trust funds:			
1. Collected.....			7400 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910, but with the opposite sign.
2. Anticipated.....	Null Set		8895 Change in uncollected customer payments from Federal sources (unexpired) Equals the amounts on lines 6810 and 6910.
4. Recoveries of prior year obligations:			
A. Actual.....			2210 Resources available from recoveries of prior year obligations
B. Anticipated.....	Null Set		7345 Recoveries of prior year obligations Equals the amount on line 2210, but with the opposite sign.
			7340 Adjustments in expired accounts (net) (-) These are recoveries of prior year obligations. Also see SF 133 line 8. These SF 133 and P&F lines will be equal with opposite signs.
5. Temporarily not available pursuant to Public Law			4945 Portion precluded from obligation (limitation on obligations)(contract authority)(-) 6045 Portion precluded from obligation (appropriations) (-) 6845 Portion precluded from obligation (limitation on obligations) (spend. auth. from offset. coll.)(-) 6945 Portion precluded from obligation (limitation on obligations)(spend. auth. from offset. coll) (-)
6. Permanently not available:			
A. Cancellations of expired and no-year accounts			2398 Unobligated balance expiring or withdrawn (-)
B. Enacted rescissions (-).....			<i>Discretionary authority:</i> 4035 Appropriation rescinded (-) 4036 Unobligated balance rescinded (appropriations) (-) 4735 Authority to borrow rescinded (-) 4935 Contract authority rescinded (-) 4936 Unobligated balance rescinded (contract authority) (-) 5035 Reappropriation rescinded (-) 5535 Advance appropriation rescinded (-) <i>Mandatory authority:</i> 6035 Appropriation rescinded (-) 6036 Unobligated balance rescinded (appropriations) (-) 6335 Reappropriation rescinded (-) 6535 Advance appropriation rescinded (-) 6635 Contract authority rescinded (-) 6735 Authority to borrow rescinded (-)
C. Capital transfers and redemption of debt (-).....			2240 Capital transfer to general fund (unobligated balances) (-) 2260 Portion applied to repay debt (unobligated balances) (-) 4047 Portion applied to repay debt (appropriations) (-) 6047 Portion applied to repay debt (appropriations) (-) 6827 Capital transfer to general fund (spending authority from offsetting collections) (-) 6847 Portion applied to repay debt (spending authority from offsetting collections) (-) 6927 Capital transfer to general fund (spending authority from offsetting collections) (-) 6947 Portion applied to repay debt (spending authority from offsetting collections) (-)



**Crosswalk from the SF 133 to the Budget P&F Schedule--Continued**

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
D. Other authority withdrawn (-).....			2270 Balance of authority to borrow withdrawn (-) 2275 Balance of contract authority withdrawn (-) <i>Discretionary authority: Appropriations</i> 4050 Balance of approps. to liquidate contract authority withdrawn (-) <i>Mandatory authority: Appropriations</i> 6053 Portion substituted for borrowing authority (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6849 Portion applied to liquidate contract authority (-) 6853 Portion substituted for borrowing authority (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6949 Portion applied to liquidate contract authority (-) 6953 Portion substituted for borrowing authority (-)  These P&F lines exclude the amounts withdrawn (SF 133 line 6D) from the indefinite borrowing authority (SF 133 line 1B) and contract authority (SF 133 line 1C) that are not needed to incur obligations.
E. Pursuant to Public Law (-).....			<i>Reductions pursuant to appropriations acts or GRH reductions</i> These apply only to accounts in the national defense function 050: 2380 Reduction pursuant to PL 99-177 in unoblig balances (disc.) (-) 2385 Reduction pursuant to PL 99-177 in unoblig balances (mand.) (-) These apply to all accounts: <i>Discretionary authority: Appropriations</i> 4049 Portion applied to liquidate contract authority (-) 4071-4079 Reduction pursuant to PL XXX-XXX (-) 4085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Authority to borrow</i> 4785 Reduction to PL 99-177 (-) <i>Discretionary authority: Contract authority</i> 4974-4979 Reduction pursuant to PL XXX-XXX (-) 4985 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Reappropriations</i> 5085 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Advance appropriations</i> 5574-5579 Reduction pursuant to PL XXX-XXX (-) 5585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Appropriations</i> 6049 Portion applied to liquidate contract authority (-) 6074-6079 Reduction pursuant to PL XXX-XXX (-) 6085 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Reappropriations</i> 6385 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Advance appropriations</i> 6585 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Contract authority</i> 6685 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Authority to borrow</i> 6785 Reduction pursuant to PL 99-177 (-) <i>Discretionary authority: Spending authority from offsetting collections</i> 6874-6879 Reduction pursuant to PL XXX-XXX (-) 6885 Reduction pursuant to PL 99-177 (-) <i>Mandatory authority: Spending authority from offsetting collections</i> 6974-6979 Reduction pursuant to PL XXX-XXX (-) 6985 Reduction pursuant to PL 99-177 (-)
F. Anticipated rest of year (-).....	Null Set		
7. Total budgetary resources.....			2390 Total budgetary resources available for obligation



**Crosswalk from the SF 133 to the Budget P&F Schedule--Continued**

SF 133	Unexpired Accounts	Expired Accounts	PROGRAM AND FINANCING SCHEDULE
<b>STATUS OF BUDGETARY RESOURCES</b>			
<b>8. Obligations incurred:</b>			
A. Direct:			71000 Total new obligations
1. Category A.....			↓
2. Total, Category B.....			2395 Total new obligations. Equals the amount on line 1000, but with the opposite sign.
3. Exempt from apportionment.....			↓
B. Reimbursable:			7310 Total new obligations. Equals the amount on line 1000.
1. Category A.....			
2. Total, Category B.....			→ 7340 Adjustments in expired accounts (net) (+)
3. Exempt from apportionment.....			These are upward adjustments of obligations. Also see SF 133 line 4.
<b>9. Unobligated balance:</b>			
A. Apportioned:			2397 Deficiency (SF 133 and P&F will be equal with opposite signs)
1. Balance, currently available.....			2398 Unobligated balance expiring or withdrawn (-) (SF 133/P&F equal with opposite signs)
2. Anticipated.....	Null Set		2440 Unobligated balance carried forward, end of year
B. Exempt from apportionment.....			
C. Other available.....			
<b>10. Unobligated balance not available:</b>			
A. Apportioned for subsequent periods.....			
B. Deferred.....			
C. Withheld pending rescission.....			
D. Other.....			
11. Total status of budgetary resources.....			2390 Total budgetary resources available for obligation
<b>RELATION OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1.....			7240 Obligated balance, start of year
13. Obligated balance transferred, net (+ or -).....			7331 Obligated balance transferred to other accounts (-) 7332 Obligated balance transferred from other accounts (+)
14. Obligated balance, net, end of period:			7440 Obligated balance, end of year
A. Accounts receivable (-).....			
B. Unfilled customer orders from Federal sources (-).....			
C. Undelivered orders (+).....			
D. Accounts payable (+).....			
<b>15. Outlays:</b>			
A. Disbursements (+).....			8690 Outlays from new discretionary authority 8693 Outlays from discretionary balances 8697 Outlays from new mandatory authority 8698 Outlays from mandatory balances Also equals the amount on line 7320 Total outlays (gross)
B. Collections (-).....			Offsetting collections (cash) from: 8800 Federal sources 8820 Interest on Federal securities 8825 Interest on uninvested funds 8840 Non-Federal sources 8845 Offsetting governmental collections (from non-Federal sources) These SF 133 and P&F lines will be equal with opposite signs. 8896 Portion of offsetting collections (cash) credited to expired accounts



**Table 5.2 – Relationship Between SF-133 and Program and Financing Schedule Lines**

**Relationship between Selected SF 133 and  
Budget Program and Financing Schedule Lines  
(in millions of dollars)**

SF 133 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES			
AGENCY: Department of Government		Period ended 9/30/03	
BUREAU: Government Bureau		APPROPRIATION OR FUND TITLE AND SYMBOL 80/0123 Salaries and expenses	
	FY 2001 Unexpired Account	FY 2000 Expired Account	Total
<b>BUDGETARY RESOURCES</b>			
1. Budget authority			
A. Appropriation.....	717		717
3. Spending authority from offsetting collections (gross)			
A. Earned:			
1. Collected.....	92	6	98
2. Receivable from Federal sources.....	3	-5	
B. Change in unfulfilled customer orders:			
1. Advance received.....	5	2	7
2. Without advance from Federal sources.....	7	-4	3
7. Total budgetary resources.....	824	1	825
<b>STATUS OF BUDGETARY RESOURCES</b>			
8. Obligations incurred:			
A. Direct:			
1. Category A.....	21		
2. Total, Category B.....	686		686
3. Exempt from apportionment.....			
B. Reimbursable:			
1. Category A.....	107		107
2. Total, Category B.....			
a. Research.....			
b. Development of products.....			
3. Exempt from apportionment.....			
9. Unobligated balance:			
A. Apportioned:			
1. Balance, currently available.....	10		10
10. Unobligated balance:			
D. Other.....		1	1
11. Total status of budgetary resources.....	824	1	825
<b>RELATIONSHIP OF OBLIGATIONS TO OUTLAYS</b>			
12. Obligated balance, net as of October 1.....		45	45
14. Obligated balance, net, end of period:			
A. Accounts Receivable (-).....	-6	-1	-7
B. Unfulfilled customer orders from Federal sources (-).....	-4	-6	-10
C. Undelivered orders (+).....	54	22	76
D. Accounts payable (+).....	20	4	24
15. Outlays:			
A. Disbursements (+).....	740	33	773
B. Collections (-).....	-97	-8	-105

To calculate P&F schedule line 6800 Spending authority from offsetting collections (cash), take SF 133 line add SF 133 line 3A1 plus SF 133 line 3B1. [92 + 5 = 97]

To calculate P&F schedule line 6810 Change in uncollected customer payments from Federal sources (unexpired), add SF 133 line 3A2 plus SF 133 line 3B2. [3 + 7 = 10]

To calculate P&F schedule line 7400 Change in uncollected customer payments from Federal sources (unexpired), take line P6810 and change the sign. [-10]

To calculate P&F schedule line 8895 Change in uncollected customer payments from Federal sources (unexpired) as it appears in the Budget Appendix, take line P6810 and change the sign. [-10]

To calculate P&F schedule line 7410 Change in uncollected customer payments from Federal sources (expired), take SF 133 line 3A2 plus SF 133 line 3B2 and change the sign. [-3 + -4 = -7 with the opposite sign: 7]

To calculate P&F schedule lines 8800 through P8845 Offsetting collections (cash) as it appears in the Budget Appendix, take SF 133 line 15B (unexpired and expired). [-97 + -8 = -105]

To calculate P&F schedule line 8896 Offsetting collections (cash) credited to expired accounts as it appears in the Budget Appendix, take SF 133 line 15B (expired only) and change the sign. [8]

**11. Restatements**

***Documentation of Prior Period Adjustments (SGL Accounts 7400 and 7401)***

Prior Period Adjustments are used to correct errors in prior year published financial statements. In addition, prior period adjustments are used to reflect the impact of newly adopted accounting standards when the implementing guidance



for those standards indicates that the standard should be adopted retroactively. Prior period adjustments are rare.

Several types of events are specifically **excluded** from being reported as prior period adjustments, including:

1. Normal, recurring corrections & adjustments
2. Changes in useful lives of PP&E
3. Adjustments related to realizability of inventories
4. Settlement of litigation
5. Matters not in error at the prior year end

In general, if information was estimated or accrued during the previous financial period, based on the best information available at that time, the revision of that estimate is treated prospectively and is not a prior period adjustment. This includes explicit or implied accruals of receivables, payables, revenues and expenses; valuation of assets; and percentage of completion of construction in progress.

By recognizing a prior period adjustment (other than those related to the adoption of new accounting standards), the bureau and the Department assert that the prior year financial statements are materially misstated. This is a serious issue. In the event situations arise that may result in the recognition of a prior period adjustment, the issue should be written up in the form of an issue paper and forwarded to the Office of Financial Management for discussion and approval. PFM will be involved with all discussions with the auditors. This discussion can take place via email.

However, items that definitely will be prior period adjustments or that may potentially be prior period adjustments can be posted to USSGL Account 7400 *Prior Period Adjustments*, during the year for tracking. The amounts will be presented as Prior Period Adjustments if they accumulate to a large enough number or deemed material by yearend. If at yearend, the amounts are immaterial, then the items will be removed from USSGL Account 7400 *Prior Period Adjustments*. This decision should be made in consultation with PFM.

#### ***Preparation of Restatement Footnote***

- The Standard Format must be used to complete the restatement note.
- The Standard Format file contains hard coded prior year figures. The current prior year figures for comparison will be populated from Hyperion formulas.
- Bureaus must explain all differences.



## 12. **Dedicated Collections**

Dedicated Collections are defined as any fund primarily financed by earmarked receipts, usually non-exchange revenue. The government has promised to use the funds for a specific purpose. Such funds include funds within the budget classified as trust funds, those funds within the budget that are classified as "special funds" but that are similar in nature to trust funds, and those funds within the Federal universe (inside or outside the budget) that are fiduciary in nature.

This definition is very subjective. Accordingly, within Interior, we have reviewed all significant activities that could be considered Dedicated Collections, with the following conclusions:

### *Reported as Dedicated Collections:*

- True Dedicated Collections
  - Abandoned Mine Land Fund
  - Aquatic Resource Trust Fund
  - Restoration Fund (BOR)
  - National Resource Damage Assessment
  - National Indian Gaming Commission
  - Tribal Trust Funds (fed and non-federal is existing disclosure for non-fed)
  
- Borderline
  - Utah Reclamation and Mitigation Commission
  - Fee demonstration program (only if funds are accumulated in a separate reporting entity)
  - Donations (if material and collected in a way that was promised a specific use)
  
- Not Dedicated Collections, but will be reported as such due to size and unusual nature
  - Land and Water Conservation Fund
  - Historic Preservation Fund
  - Environmental Improvement Restoration Fund

### *Not Reported as a Dedicated Collection:*

- Borderline
  - Reclamation Fund

- 1. Reporting Requirements:** The following information, at a minimum, should be reported for individual funds that account for dedicated



collections.

- A description of each trust and special fund's purpose
- How the administrative entity accounts for and reports the fund, and its authority to use those collections.
- The sources of revenue or other financing for the period and an explanation of the extent to which they are inflows of resources to the Government or the result of intra-governmental flows.
- Summarized financial information

Where a bureau has several Dedicated Collection accounts, these may be summarized for presentation.

### 13. **Required Footnote Disclosure (Department Level Only)**

Certain disclosures prescribed by OMB Form and Content and described below are relevant only at the Department reporting level. These disclosures may be omitted from bureau-level financial reports.

- For FY 1999 and beyond, intra-governmental gross cost and earned revenue shall be disclosed in the notes by budget sub-function (BSF) formerly called budget functional classification (BFC) for the reporting entity and transactions with intra-governmental entities.
- Gross cost and earned revenue should be net of intra-entity transactions (consolidated). Disclosure of gross cost and earned revenue by BSF may be limited to the consolidated agency-wide financial statements.

The BSFs currently used by the Department are:

- Natural Resources (300 Series): Developing, managing, and maintaining the nation's natural resources and environment.
  - (1) Water Resources (301)
  - (2) Conservation and Land Management (302)
  - (3) Recreational Resources (303)
  - (4) Pollution Control and Abatement (304)
  - (5) Other Natural Resources (305)
- Transportation (400 Series): Providing for the transaction of the general public and/or its property, regardless of whether local or national and regardless of the particular mode of transportation.
  - (1) Ground Transportation (401)
  - (2) Water Transportation (403)



- Community and Regional Development (450 Series): Development of physical facilities or financial infrastructures designed to promote viable community economies.
  - (1) Community Development (451)
  - (2) Area and Regional Development (452)
  
- Education and Training (500 Series): Promoting the extension of knowledge and skills, enhancing employment and employment opportunities, protecting workplace standards, and providing services to the needy.
  - (1) Elementary, Secondary and Vocational Education (501)
  - (2) Training and Employment (504)
  
- General Government (800 Series): General overhead cost of the federal government, including legislative and executive activities; provision of central fiscal, personnel, and property activities; provision of services that cannot reasonably be classified in any other major function.
  - (1) Central Fiscal Operations (803)
  - (2) General Property and Records Management (804)
  - (3) General Purpose Fiscal Assistance (806)
  - (4) Other General Government (808)
  
- Net Interest (900 Series): Transactions which directly give rise to interest payments or income (lending) and the general short fall of excess of outgo over income arising out of fiscal, monetary, and other policy considerations and leading to the creation of interest-bearing debt instruments (normally the public debt).
  - (1) Other Interest (908)
  
- Other – Undistributed Offsetting Receipts (950 Series): Most offsetting receipts are included as deductions from outlays in the applicable functions and subfunctions.
  - (1) Rents and Royalties on the Outer Continental Shelf (953)
  - (2) Other Undistributed Offsetting Receipts (959)
  - (3) Other (999)

A BSF organization structure has been developed in Hyperion Enterprise to simplify the process of data collection and reporting. This organization will also ensure the balances disclosed in the footnote disclosure agrees with the balances reported on the face of the Statement of Net Cost.

#### 14. **Footnote vs. Required Supplemental Information**

- a. The consolidating Statement of Net Cost should be presented in the Notes.



- b. The combining Statement of Budgetary Resources should be presented as Required Supplemental Information.
- c. The consolidating Balance Sheet and Statement of Changes in Net Position are optional. However, if Bureaus choose to prepare a consolidating Balance Sheet and Statement of Changes in Net Position, they must be presented as supplemental information.

**C. Footnote Data Collection for External Reporting**

Additional information that is not available in Hyperion Enterprise is required for external reporting to Treasury for FACTS I reporting. In order to obtain this information, Hyperion Retrieve templates will be used to collect data for the following FACTS I Notes.

1. *Property, Plant and Equipment*

- A template for preparing this note is in the Bureau folders located on: **XA:\2003 Financial Statements\Standard Formats\FACTS I PPE.**
- PP&E is the sum of SGL accounts 1711, 1712, 1720, 1730, 1740, 1750, 1810, 1820, 1830, 1832, 1840, and 1890. Accumulated depreciation, amortization and depletion reflect the sum of SGL accounts 1719, 1739, 1749, 1759, 1819, 1829, 1839, 1849.

(1)	PP&E (2)	Accumulated Depreciation (3)	Net PP&E (4) Formula
1. Prior Years' Ending Balance *	PFM Input	PFM Input	_____
2. Prior Period Adjustments to PP&E – Correction of Errors	+/- Bureau Input	+/- Bureau Input	+/- _____
3. Prior Period Adjustments to PP&E – Change in Accounting Principles	+/- Bureau Input	+/- Bureau Input	+/- _____
4. Corrected Beginning Balance	Calculated Total	Calculated Total	_____
5. Capitalized Acquisitions from the Public	Bureau Input	No Input	_____
6. Capitalized Acquisitions from Government Agencies	Bureau Input	No Input	_____
7. Deletions from Balance Sheet	Bureau Input	Bureau Input	_____



8.	Revaluations	+/-	Bureau Input	No Input	+/-	_____	
9.	Stewardship Reclassifications	+/-	Bureau Input	+/-	Bureau Input	+/-	_____
10.	Current Year Depreciation Expense		No Input		HPVAL	_____	
11.	Ending Balance		Calculated Total		Calculated Total	_____	
12.	Hyperion Check Total		Sum of PP&E SGL Accounts (HPVAL Formula)		Sum of Accum Deprec, Amort and Depletion SGL Accounts (HPVAL Formula)	HPVAL Formula	

\* Amount provided by PFM.

Instructions for completion of PP&E Note:

- A. Line 1: **Column 2** - Report the amount for Prior Year's ending balance. Add any adjustments affecting last years' balance. **Column 3** – Report the amount for Prior Year's ending balance, plus any adjustments affecting last years' balance for accumulated depreciation, amortization and depletion. **These amounts will be provided by PFM.**
- B. Line 2: **Column 2** - Enter the increase or decrease to PP&E due to prior period adjustments classified as correction of errors. **Column 3** – Enter the increase or decrease to accumulated depreciation, amortization and depletion related to Column 2.
- C. Line 3: **Column 2** – Enter the increase or decrease to PP&E due to prior period adjustments classified as changes in accounting principles. **Column 3** – Enter the accumulated depreciation, amortization and depletion related to Column 2.
- D. Line 4: Automatically calculated based on information in columns (2-4) and lines (1-3).
- E. Line 5: **Column 2** – Enter purchases and other additions from the public during the fiscal year.
- F. Line 6: **Column 2** – Enter purchases and other additions from other Government agencies during the fiscal year.
- G. Line 7: **Column 2** – Enter the amount of all items removed from PP&E during the fiscal year. **Column 3** – Enter the amount of accumulated depreciation, amortization and depletion related to the amounts in Column 2 (line 7).
- H. Line 8: **Column 2** – Enter the amount of revaluations (not included in lines 2, 3, 7, 9) purchases and other additions from other Government agencies during the fiscal year.



- I. Line 9: **Column 2** – Enter the PP&E that has been removed from the balance sheet and reclassified as Heritage Assets, Federal Mission Assets or Stewardship Land. **Column 3** – Enter the accumulated depreciation, amortization and depletion that relate to Column 2 (line 9).
- J. Line 10: **Column 3** – Enter the increase posted to accumulated depreciation, amortization and depletion for current year expenses.
- K. Line 11: Automatically calculated based on information provided in Columns (2-4) and lines (4-10).
- L. Line 12: Hyperion Check Total

2. **Capitalized Federal Purchases**

- The amount of capitalized Federal purchases is a new FACTS I reporting requirement beginning in FY 2002. This information is needed to reconcile government-wide elimination data.
- Report the amount of **current year** capitalized purchases from other Federal entities.
- Report capitalized Federal purchases information by Trading Partner in the standard template located on: XA:\2003 Financial Statements\Standard Footnotes\FACTS I Cap Fed Purchases.xls.**
- If the Hyperion data in the property accounts is accurate and contains current year only, the trading partner data can be used. If the data is accurate and cumulative, then calculate the change between **current and prior year data.**

If the Bureau did not accumulate federal property purchases in the property accounts, then the Bureau is responsible for determining an alternate method for accumulating the data.

**Capitalized Federal Purchases**

A. Total purchases from Federal entities for the current year originally booked directly to the Balance Sheet \_\_\_\_\_

B. Identify the amount of current fiscal year capitalized purchases from each Federal entity listed below:

- 1. 12-Department of Agriculture
- 2. 13-Department of Commerce
- 3. 14-Department of the Interior

Bureau Input
Bureau Input
Bureau Input



4.	15-Department of Justice	Bureau Input
5.	16-Department of Labor	Bureau Input
6.	--- Pension Benefits Guarantee Corporation	Bureau Input
7.	18-United States Postal Service	Bureau Input
8.	19-Department of State	Bureau Input
9.	20-Department of the Treasury	Bureau Input
10.	24-Office of Personnel Management	Bureau Input
11.	25-National Credit Union Administration	Bureau Input
12.	27-Federal Communications Commission	Bureau Input
13.	28-Social Security Administration	Bureau Input
14.	31-U.S. Nuclear Regulatory Commission	Bureau Input
15.	36-Department of Veteran Affairs	Bureau Input
16.	47-General Services Administration	Bureau Input
17.	49-National Science Foundation	Bureau Input
18.	51-Federal Deposit Insurance Corporation	Bureau Input
19.	58-Federal Emergency Management Agency	Bureau Input
20.	60-Railroad Retirement Board	Bureau Input
21.	64-Tennessee Valley Authority	Bureau Input
22.	68-Environmental Protection Agency	Bureau Input
23.	69-Department of Transportation	Bureau Input
24.	72-Agency for International Development	Bureau Input
25.	73-Small Business Administration	Bureau Input
26.	75-Department of Health and Human Services	Bureau Input
27.	--- Farm Credit Administration	Bureau Input
28.	80-National Aeronautics and Space Administration	Bureau Input
29.	83-Export-Import Bank of the United States	Bureau Input
30.	86-Department of Housing and Urban Development	Bureau Input
31.	89-Department of Energy	Bureau Input
32.	91-Department of Education	Bureau Input
33.	17-21-57-96-97-Defense Agencies	Bureau Input
34.	--- Independent and Other Agencies	Bureau Input
35.	Total capitalized current fiscal year Federal purchases identified above	Calculated Total
36.	00-Unidentified	Bureau Input

Instructions for completion of Capitalized Federal Purchases Note:

- A. Enter total purchases from Federal entities booked directly to the balance sheet for the current year. This total should equal section B, line 35 plus line 36.
- B. Identify the amount of current fiscal year capitalized purchases from each Federal entity listed.

Line 36 – Enter the unidentified current fiscal year Federal purchases not included above.