



United States Department of the Interior
Office of Inspector General
Washington, D.C. 20240

February 10, 2004

U.S. General Accounting Office
441 G. Street, NW Room 5970
Washington, DC 20548

Department of Treasury
Attn: Director, Financial Reports Division
Financial Management Services
Room 500B
3700 East-West Highway
Hyattsville, MD 20782

Dear Sir or Madam:

Enclosed is the report for the Department of the Interior on "Applying Agreed-Upon Procedures for FACTS I Data Verification." This report is required by Office of Management and Budget (OMB) Bulletin 01-02, *Audit Requirements for Federal Financial Statements*. The report was prepared by KPMG LLP (KPMG) under contract with the Department of the Interior, Office of Inspector General. The contract required that the audit be performed in accordance with United States generally accepted government auditing standards, OMB Bulletin 01-02 and the General Accounting Office /President's Council on Integrity and Efficiency *Financial Audit Manual*.

KPMG is responsible for the report and for the conclusions expressed in the report. If you have any questions concerning this matter, please contact me at (202) 208-5512 or Mr. Curtis Crider, Director of Financial Audits, at (202) 208-5724

Sincerely,

Roger La Rouche

Assistant Inspector General
for Audits

Enclosure



KPMG LLP

2001 M Street NW

Washington, DC 20036

**Independent Accountants' Report on Applying Agreed-upon Procedures
for FACTS I Data Verification**

Office of Inspector General,
U.S. Department of the Interior:

We have performed the procedures enumerated in Exhibit A (attached), which were stated in the U.S. Department of the Treasury's (Treasury) Federal Agencies' Centralized Trial Balance System (FACTS) guidance dated August 5, 2003, to assist the U.S. Department of the Interior's (Department) Office of Inspector General (OIG) in evaluating the Department's assertion that it compared the summarized FACTS I data to the related information in the Department's consolidated audited financial statements as of and for the year ended September 30, 2003. The Department's management is responsible for the proper accounting, presentation, and reporting of its consolidated financial statements and reporting of information to Treasury.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. These procedures were agreed to by, and the sufficiency of these procedures is solely the responsibility of, the Office of Management and Budget (OMB), the U.S. Treasury Financial Management Service (FMS), and the U.S. General Accounting Office (GAO). Consequently, we make no representations regarding the sufficiency of the procedures described in Exhibit A either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our associated findings are presented in Exhibit A.

We were not engaged to, and did not, conduct an examination of the FACTS I data submission, the objective of which would be the expression of an opinion on such information. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department, OIG, OMB, FMS, and GAO, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

February 5, 2004



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Procedures and Findings¹

1. The amounts for split U.S. Government Standard General Ledger (SGL) accounts in the Department's accounting records must agree to the corresponding amounts on the Split Account Schedule – FY2003, presented in Attachment 1, prepared by the U.S. Department of the Interior (Department) Chief Financial Officer (CFO). We compared the amounts in the Department's trial balance, audited statement of custodial activities, or elimination entry to the corresponding amounts for each line item on the Split Account Schedule – FY2003.

Findings: We found such amounts to be in agreement, except as follows:

Split Account Schedule		Trial Balance		Difference	Explanation
1990F	(67,664.49)	199A.G	3,530,670.85	(3,598,335.34)	A
5900FT	3,056.12	590N.G	7,291.74	(4,235.62)	A
A5900FX	45,310,340.73	590E.G	56,567,114.56	(11,256,773.83)	B
A5900N.X	456,032,032.10	590E.N	451,005,866.86	5,026,165.24	A
A5310FX	34,443,145.06	531E.G	34,463,725.73	(20,580.67)	A
S5900N.X	(103,673,161.64)	5909R.N	(96,196,784.11)	7,476,377.53	A

We communicated the differences noted above to the Department and requested explanations for the differences. We received the following explanations from the Department:

- A. The Department indicated that they believe the difference is immaterial.
- B. The Department indicated that the elimination entry for general ledger account 5900 was applied to non-exchange revenue, however, a portion of this entry related to exchange revenue.

No additional procedures were performed with respect to management's explanations as to the reasons for the differences.

2. The amounts for each line item in the Department's audited consolidated balance sheet and audited consolidated statement of changes in net position must agree to the corresponding amounts in the AGW columns titled "Amount from Agency Financial Statements" presented in Attachment 2, and "Amount from Agency Financial Statements Cumulative Results of Operations" and "Agency Financial Statements Unexpended Appropriations" presented in Attachment 3, provided by the CFO. We compared the amounts for each line item in the audited consolidated balance sheet and the audited consolidated statement of

¹ Where applicable, the procedures performed took into consideration that the consolidated financial statements and footnotes were rounded to the nearest thousand.

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changes in net position to the corresponding amounts in the AGW balance sheet column titled “Amount from Agency Financial Statements” and the AGW statement of changes in net position columns titled “Amount from Agency Financial Statements Cumulative Results of Operations” and “Agency Financial Statements Unexpended Appropriations.”

Findings: We found amounts to be in agreement, except as follows:

Line Item	AGW – Balance Sheet	Audited Consolidated Balance Sheet	Difference	Explanation
<i>Public Assets</i>				
Other Assets	197,846,000	201,544,000	(3,698,000)	A
Total Assets	53,962,805,000	53,966,403,000	(3,598,000)	A
<i>Public Liabilities</i>				
Total – Custodial Liability	35,992,000	–	35,992,000	B
Total – Other Liabilities	1,305,365,000	1,341,356,000	(35,991,000)	B

We communicated the differences noted in the table above to the Department and requested explanations for the differences. We received the following explanations from the Department:

- A. The Department indicated that they believe the difference is immaterial.
- B. The Department indicated that Treasury classifies certain Treasury Fund Symbols as custodial liabilities that the Department has presented as other liabilities. The Department indicated that the remaining difference of \$1,000 is a result of rounding.

No additional procedures were performed with respect to management’s explanations as to the reasons for the differences.

3. The amounts for each line item on the AGW balance sheet for the column titled “Amount from Agency Financial Statements” presented in Attachment 2, and the AGW statement of changes in net position for the columns titled “Amount from Agency Financial Statements Cumulative Results of Operations” and “Agency Financial Statements Unexpended Appropriations” presented in Attachment 3, prepared by the CFO, must agree to the corresponding amounts in the Department’s audited consolidated balance sheet and audited consolidated statement of changes in net position. We compared the amounts for each line item on the AGW balance sheet for the column titled “Amount from Agency Financial Statements” and the AGW statement of changes in net position for the columns titled “Amount from Agency Financial Statements Cumulative Results of Operations” and “Agency Financial Statements Unexpended Appropriations” to the corresponding amounts in the Department’s audited consolidated balance sheet and audited consolidated statement of changes in net position.

Findings: No differences were noted other than the differences described above in the findings for procedure No. 2.

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4. The column on the AGW balance sheet titled “Amount from Agency Financial Statements,” presented in Attachment 2, and the columns on the AGW statement of changes in net position columns titled “Amount from Agency Financial Statements Cumulative Results of Operations” and “Agency Financial Statements Unexpended Appropriations” presented in Attachment 3, must be arithmetically correct. The column titled “Differences” on the AGW balance sheet, presented in Attachment 2, and the columns titled “Differences” on the AGW statement of changes in net position, presented in Attachment 3, must be arithmetically correct. We totaled the subcaptions within the AGW balance sheet column titled “Amount from Agency Financial Statements” and AGW statement of changes in net position columns titled “Amount from Agency Financial Statement Cumulative Results of Operations” and “Agency Financial Statements Unexpended Appropriations.” We also totaled the subcaptions and cross-totaled the captions within the AGW balance sheet column titled “Differences” and AGW statement of changes in net position columns titled “Differences.”

Findings: The calculated amounts agreed to the caption and subcaption totals within the “Amount from Agency Financial Statements” and the “Differences” columns presented on the AGW balance sheet as well as within the “Amount from Agency Financial Statements Cumulative Results of Operations,” “Agency Financial Statements Unexpended Appropriations,” and the “Differences” columns presented on the AGW statement of changes in net position, except as follows:

- A. The calculated amount did not agree to the amount in the subcaption titled “Subtotal Prior Period Adjustment” within the “Amount from Agency Financial Statements” column for Cumulative Results of Operations on the AGW statement of changes in net position.
- B. The calculated amount did not agree to the amount in the subcaption titled “Subtotal Prior Period Adjustment” in the “Differences” column for Cumulative Results of Operations on the AGW statement of changes in net position.
- C. The calculated amount did not agree to the amount in the subcaption titled “Subtotal Prior Period Adjustment” in the “Amount from Agency Financial Statements” column for Unexpended Appropriations on the AGW statement of changes in net position.
- D. The calculated amount did not agree to the amount in the subcaption titled “Subtotal Prior Period Adjustment” in the “Differences” column for Unexpended Appropriations on the AGW statement of changes in net position.
- E. The calculated amount did not agree to the amount in the subcaption titled “Subtotal Beginning Balances” in the “Differences” column for Unexpended Appropriations on the AGW statement of changes in net position.
- F. The calculated amount did not agree to the amount in the caption titled “Other Budgetary Financing Sources and Adjustments” in the “Differences” column of the Unexpended Appropriations section on the AGW statement of changes in net position.

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We communicated the differences noted above to the Department and requested explanations for the differences. We received the following explanations from the Department:

A-D. The Department indicated that the difference is a result of the Department entering amounts as a subtotal rather than at the detail level.

E-F. The Department indicated that the difference is a result of the spreadsheet not calculating the amount. The Department also indicated that they could not change the spreadsheet to calculate the amount because the spreadsheet is password protected.

No additional procedures were performed with respect to management's explanations as to the reasons for the differences.

5. Any differences identified for the AGW balance sheet, presented in Attachment 2, and AGW statement of changes in net position, presented in Attachment 3, must be explained by the CFO, and the explanations should be compared to supporting documentation for consistency. We read Attachments 2 and 3 to identify any differences for the AGW balance sheet and AGW statement of changes in net position and requested explanations and supporting documentation for those differences from the CFO.

Findings: We determined that the line item amounts labeled as "Differences" on the AGW balance sheet and as "Differences" and "Differences" on the AGW statement of changes in net position were explained by the CFO, except for those line items noted below. As a result, we did not compare explanations to supporting documentation for the items noted below.

Financial Statement Line Item	Difference	Explanation
Balance Sheet		
TOTAL ASSETS	(3,597,745.88)	A
Intragovernmental Liabilities		
Total Intragovernmental Liabilities	6,433,694.60	A
Public Liabilities		
Total Accounts Payable	(2,298.64)	B
Statement of Changes in Net Position		
Cumulative Results of Operations		
Beginning Balances	(2,252,400.10)	B
Beginning Balances, as Adjusted	(2,251,675.68)	B
Budgetary Financing Sources		
Other Non-Exchange Revenue	(296,414.42)	B
Other Financing Sources		
Total Financing Sources	(243,175,173.03)	A
Total Net Cost of Operations	(11,258,325.71)	A
Ending Balance	(234,168,523.00)	A

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We communicated the differences noted in the table above to the Department and requested explanations for the differences. We received the following explanations from the Department:

- A. The Department indicated that these differences represent totals and are a combination of the explained differences.
- B. The Department indicated that they believe the difference is immaterial.

No additional procedures were performed with respect to management's explanation as to the reasons for the "Differences."

We compared explanations for the differences noted in the table below, to supporting documentation as described in the respective comments below.

Financial Statement Line Item	Difference	Comment
Balance Sheet		
Intragovernmental Assets		
Accounts Receivable	(152,569.51)	A
Total Intragovernmental Assets	(153,035.70)	A
Public Assets		
Accounts and Interest Receivable, Net	(3,444,646.63)	A
Intragovernmental Liabilities		
Accounts Payable	6,433,488.71	A
Public Liabilities		
Total Accrued Payroll and Benefits	(6,433,067.92)	A
Statement of Changes in Net Position		
Cumulative Results of Operations		
Budgetary Financing Sources		
Royalties Retained	(245,430,443.24)	B
Transfers In/Out without Reimbursement	1,353,821.12	C
Other Budgetary Financing Sources and Adjustments	1,691,995.44	C
Other Financing Sources		
Imputed Financing from Financing Absorbed from Others	1,645.57	C
Transfers In/Out without Reimbursement	(796,923.78)	C
Other	300,157.38	C
Unexpended Appropriations		
Beginning Balances	(460,056.64)	C
Beginning Balances, as adjusted	(460,781.06)	C
Other Financing Sources		
Total Financing Sources	461,113.51	C

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- A. We compared the difference to the Department's financial statement elimination adjustment and noted that the difference did not agree to the elimination adjustment as the elimination adjustment included additional amounts. However, the Department indicated that they believe the difference is immaterial.
- B. We compared the difference to the final audited trial balance report and noted an unexplained difference of \$1,843,743.
- C. We did not compare the explanation for this difference to supporting documentation because we did not receive supporting documentation from the Department. However, the Department indicated that they believe the difference is immaterial.

No additional procedures were performed with respect to management's explanation as to the reasons for the "Differences."

- 6. If there is an amount labeled as "Differences" on the ending balance line at the bottom of the AGW statement of changes in net position, presented in Attachment 3, the explanation for the difference must be identified by the CFO and supported by appropriate documentation. We obtained the AGW statement of changes in net position and determined if there was an amount labeled as "Differences" on the ending balance line, and if so, we requested explanations and supporting documentation for those differences from the CFO.

Findings: We determined that the CFO did not provide an explanation for the amount labeled as "Difference" on the AGW statement of changes in net position - ending balance line. We communicated this difference to the Department and requested an explanation and supporting documentation for the difference. The Department indicated that the difference is explained on the "Total Net Position" line and resulted because of an incorrect sign on an amount in the Treasury column that the Department is unable to change and elimination entry for general ledger account 5900 that was applied to non-exchange revenue; however, a portion of this entry related to exchange revenue. We did not compare the explanation to supporting documentation because we did not receive any supporting documentation.

- 7. The amounts for each line item for agency gross cost, agency exchange revenue, and net cost by Budget Function Classification (BFC), from the Department's audited consolidated financial statement footnotes must agree to the corresponding amounts in the statement of net cost columns titled "Agency Statement Footnotes" or "Amount From Agency Financial Statements" provided by the CFO, presented in Attachment 4. We compared amounts for each line item for agency gross cost, agency exchange revenue, and net cost by BFC from the Department's audited consolidated financial statement footnotes to the corresponding amounts in the statement of net cost columns titled "Agency Statement Footnotes" or "Amount From Agency Financial Statements."

Findings: Net cost by BFC is not included in the statement of net cost; therefore, we were unable to compare these amounts from the audited consolidated financial statement footnotes to the statement of net cost. We found such amounts for agency gross cost and agency exchange revenue by BFC to be in agreement.

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8. The amounts for each line for agency gross cost, agency exchange revenue, and net cost, by BFC on the statement of net cost for the columns titled “Agency Statement Footnotes” or “Amount From Agency Financial Statements” provided by the CFO, presented in Attachment 4, must agree to the corresponding amounts in the Department’s audited consolidated financial statements footnotes. We compared the amounts for each line for agency gross cost, agency exchange revenue, and net cost, by BFC, on the statement of net cost for the columns titled “Agency Statement Footnotes” or “Amount From Agency Financial Statements” to the corresponding amounts in the Department’s audited consolidated financial statement footnotes.

Findings: Net cost by BFC is not included in the statement of net cost; therefore, we were unable to compare these amounts from the audited consolidated financial statement footnotes to the statement of net cost. We found such amounts for agency gross cost and agency exchange revenue by BFC to be in agreement.

9. The amounts for each line item in the Department’s audited consolidated financial statement footnotes for intragovernmental agency gross cost and agency exchange revenue, by BFC, must agree to the corresponding amounts in the statement of net cost column titled “Agency Statement Footnotes,” in the sections titled “Interdepartmental Amounts Included in Agency Net Cost” and “Interdepartmental Amounts Included in Agency Exchange Revenue” provided by the CFO, presented in Attachment 4. We compared the amounts for each line item in the Department’s audited consolidated financial statement footnotes for intragovernmental agency gross cost and agency exchange revenue, by BFC, to the corresponding amounts in the column titled “Agency Statement Footnotes,” in the sections titled “Interdepartmental Amounts Included in Agency Net Cost” and “Interdepartmental Amounts Included in Agency Exchange Revenue,” of the statement of net cost.

Findings: We were unable to perform the above procedures relating to intragovernmental agency gross cost and agency exchange revenue by BFC because the Department did not complete the sections titled “Interdepartmental Amounts Included in Agency Net Cost” and “Interdepartmental Amounts Included in Agency Exchange Revenue” on the statement of net cost. The Department indicated that they did not complete these sections because Treasury did not populate these sections. No additional procedures were performed with respect to management’s explanation.

10. The amounts for each line item for agency gross cost and agency exchange revenue, in the sections titled “Interdepartmental Amounts Included in Agency Net Cost” and “Interdepartmental Amounts Included in Agency Exchange Revenue” by BFC, from the statement of net cost column titled “Agency Statement Footnotes” provided by the CFO, presented in Attachment 4, must agree to the corresponding amounts in the Department’s audited consolidated financial statement footnotes. We compared the amounts for each line item for agency gross cost and agency exchange revenue, in the sections titled “Interdepartmental Amounts Included in Agency Net Cost” and “Interdepartmental Amounts Included in Agency Exchange Revenue” by BFC, from the statement of net cost column titled “Agency Statement Footnotes” to the corresponding amounts in the Department’s audited consolidated financial statement footnotes. No additional procedures were performed with respect to management’s explanation.

Findings: We were unable to perform the above procedures relating to intragovernmental agency gross cost and agency exchange revenue by BFC because the Department did not complete the sections titled “Interdepartmental Amounts Included in Agency Net Cost” and “Interdepartmental Amounts Included in

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Agency Exchange Revenue” on the statement of net cost. The Department indicated that they did not complete these sections because Treasury did not populate these sections.

11. The amounts for total agency gross cost, total agency exchange revenue, and total net cost from the statement of net cost columns titled “Agency Statement Footnotes” or “Amount From Agency Financial Statements” provided by the CFO, presented in Attachment 4, must agree to the corresponding amounts in the Department’s audited consolidated financial statement footnotes. We compared the amounts for total agency gross cost, total agency exchange revenue, and total net cost from the statement of net cost columns titled “Agency Statement Footnotes” or “Amount From Agency Financial Statements” to the corresponding amounts in the Department’s audited consolidated financial statement footnotes.

Findings: We found such amounts to be in agreement.

12. The amounts for total agency gross cost, total agency exchange revenue, and total net cost from the Department’s audited consolidated financial statement footnotes must agree to the corresponding amounts on the statement of net cost columns titled “Agency Statement Footnotes” or “Amount From Agency Financial Statements” provided by the CFO, presented in Attachment 4. We compared the amounts for total agency gross cost, total agency exchange revenue, and total net cost from the Department’s audited consolidated financial statement footnotes to the corresponding amounts in the statement of net cost columns titled “Agency Statement Footnotes” or “Amount From Agency Financial Statements.”

Findings: We found such amounts to be in agreement.

13. The statement of net cost columns titled “Agency Statement Footnotes,” “Amount From Agency Financial Statements,” and “Difference” presented in Attachment 4, must be arithmetically correct. We totaled total agency gross cost, total agency exchange revenue, total interdepartmental agency gross costs, total interdepartmental agency exchange revenue, and total net cost on the statement of net cost columns titled “Agency Statement Footnotes” or “Agency Financial Statements.” We totaled and cross-totaled the statement of net cost column titled “Difference.”

Findings: The calculated amounts agreed to the totals in the “Agency Statement Footnotes” or “Agency Financial Statements” columns and the totals and cross-totals in the “Differences” column for total agency gross cost, total agency exchange revenue, and total net cost on the statement of net cost.

We were unable to perform the above procedures relating to intragovernmental agency gross cost and agency exchange revenue by BFC because the Department did not complete the sections titled “Interdepartmental Amounts Included in Agency Net Cost” and “Interdepartmental Amounts Included in Agency Exchange Revenue” on the statement of net cost. The Department indicated that they did not complete these sections because Treasury did not populate these sections. No additional procedures were performed with respect to management’s explanation.

14. Any differences identified on the statement of net cost must be explained by the CFO, and the explanations should be compared to supporting documentation for consistency. We inspected the statement of net cost for any differences between each line item for total agency gross cost, total agency exchange revenue, and total net cost from the Department’s audited consolidated financial statement footnotes and the

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corresponding amounts in the statement of net cost column titled “Agency Statement Footnotes,” and requested explanations and supporting documentation for those differences from the CFO.

Findings: We determined that the amounts labeled as “Difference” on the statement of net cost were explained by the CFO, except for the differences noted in the table below. As a result, we did not compare explanations to supporting documentation for the items noted in the table below.

BFS	Amount
<i>Agency Gross Cost</i>	
300	\$ (44,720,240)
450	\$ 2,896,475
800	\$ (915,592)
<i>Agency Exchange Revenue</i>	
300	\$ (43,730,707)
800	\$ 8,347,719
950	\$ (90,011,901)
<i>Agency Net Cost</i>	
Total	\$ (4,641,914,497.83)

For the differences with explanations, we compared the explanations on the statement of net cost to an analysis of the Department’s and Treasury’s computation of interdepartmental eliminations for consistency. No additional procedures were performed with respect to management’s representations as to the reasons for the differences.

15. The amounts for each respective line item in the FACTS I NOTES Review Schedule for the Department’s consolidated financial statement footnotes, or other supporting data, must agree to the corresponding amounts on the FACTS I NOTES Review Schedule column titled “Amount from Agency Source Data,” presented in Attachment 5. We compared the amounts for each respective line item on the FACTS I NOTES Review Schedule from the Department’s consolidated financial statement footnotes, or other supporting data indicated in the column titled “Agency Source Data” on the FACTS I NOTES Review Schedule, to the corresponding amounts on the FACTS I NOTES Review Schedule column titled “Amount from Agency Source Data.”

Findings: We found such amounts to be in agreement, except as follows:

- A. Amount listed in the column, “Amount from Agency Source Data,” was not presented in the source listed in the “Agency Source Data” column for the following line items:
 1. Note 5 (Plan, Property & Equipment), Line 11, Columns (2), (3), and (4)
 2. Note 12 (Costs of Stewardship Land) Acquired in the Current Fiscal Year, Section A: Heritage Natural Assets, Heritage Cultural Assets, and Total Cost of Assets
 3. Note 17 (Other Items), Section C, Other Assets, Line 6, and Section I, Other Losses, Line 6

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4. Note 19 (Commitments and Contingencies), Section B, Unexpended Obligations, Line 21, Columns (2), (3), and (4)

We communicated the differences noted above to the Department and requested explanations for the differences. We received the following explanations from the Department:

1. The Department indicated that correct source is Note 8 rather than Note 5.
2. The Department indicated that correct source is Note 20 rather than Note 21.
3. The Department indicated that correct source is the trial balance report for Section C, Other Assets, Line 6 and Note 18 for Section I, Other Losses, Line 6 for rather than Notes 10 and 21, respectively.
4. The Department indicated that correct source is the trial balance report rather than the FACTS ATB Report.

No additional procedures were performed with respect to management's explanations for the differences.

- B. Amount listed in the column, "Amount from Agency Source Data," did not agree to the amount in the source referenced in the "Agency Source Data" column for the following line items:

Line Item	FACTS I NOTES Review Schedule	Agency Source Data	Difference	Explanation
Note 10 (Federal Debt Securities), Section F: Agency Investment in Federal Debt Securities				
Line 21, Column (2)	5,607,838,360.07	5,611,387,000.00	(3,548,639.93)	1
Note 16 (Deferred Maintenance), Section A				
Buildings, Structures and Facilities - Low	6,679,236.00	6,679,236,000.00	(6,672,556,764.00)	2
Buildings, Structures and Facilities – High	11,262,922.00	11,262,922,000.00	(11,251,659,078.00)	2
Note 16 (Deferred Maintenance), Section A				
Total Deferred Maintenance on General PP&E – Low	6,679,236.00	6,679,236,000.00	(6,672,556,764.00)	2
Total Deferred Maintenance on General PP&E – Low	11,262,922.00	11,262,922,000.00	(11,251,659,078.00)	2
Note 16 (Deferred Maintenance), Section C: Heritage Assets				
Line 10, Columns (2) and (3)	748,886.00	748,886,000.00	(748,117,134.00)	2
Line 10, Columns (2) and (3)	1,558,896.00	1,558,896,000.00	(1,5557,337.104.00)	2

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We communicated the differences noted in the table above to the Department and requested explanations for the differences. We received the following explanations from the Department:

1. The Department indicated that the difference is a result of the Department entering the net investment cost rather than the investment cost.
2. The Department indicated that the difference is a result of the Department entering the amounts rounded to the nearest thousand in the FACTS I NOTES Review Schedule, rather than in whole dollars.

No additional procedures were performed with respect to management's explanations for the differences.

- C. We did not compare the amount on the FACTS I NOTES Review Schedule to the amount from agency source data for the line item, Note 19 (Commitments and Contingencies), Section A, Long Term Leases, Line 21, Column 3 and 4, because a source was not presented in the column "Agency Source Data".

16. The FACTS I NOTES Review Schedule column titled "Amount from Agency Source Data," presented in Attachment 5, must be arithmetically correct. The FACTS I NOTES Review Schedule column titled "Variance," presented in Attachment 5, must be arithmetically correct. We totaled footnote totals within the FACTS I NOTES Review Schedule column titled "Amount from Agency Source Data." We totaled footnote totals and cross-totaled the line items in the FACTS I NOTES Review Schedule column titled "Variance."

Findings: The calculated amounts agreed to the footnote totals within the "Amount from Agency Source Data" column or to the line items in the "Variance" column on the FACTS I NOTES Review Schedule.

17. Any differences between the amounts for each respective line item on the FACTS I NOTES Review Schedule for the Department's consolidated financial statement footnotes, or other supporting data, and the corresponding amounts on the FACTS I NOTES Review Schedule column titled "Amount from Agency Source Data," presented in Attachment 5, must be identified and explained by the CFO. We inspected Attachment 5 for any differences between the amounts for each respective line item on the FACTS I NOTES Review Schedule for the Department's consolidated financial statement footnotes, or other supporting data, and the corresponding amounts on the FACTS I NOTES Review Schedule column titled "Amount from Agency Source Data," and requested explanations and supporting documentation for those variances from the CFO.

Findings: No variances were identified between the amounts in the FACTS I NOTES Review Schedule columns titled "Amounts from FACTS I NOTE Report Data" and "Amount from Agency Source Data" presented in Attachment 5.

BALANCE SHEET SPLITS

AGENCY					
SGL Account	SGL Amount from FACTS	Section	Amount	Message	Difference
1340F	2,588,599.52	B/S- Intragov't Investments	2,153,197.00		
		B/S-Intragov't Accounts and Interest Receivables, Net	435,402.52		
		B/S- Loans and Interest Receivables, Net			
			2,588,599.52	Balance OK	
1340N	32,919,964.44	B/S- Investments	1,483,376.00		
		B/S- Accounts and Interest Receivables, Net	1,463,965.00		
		B/S- Loans and Interest Receivables, Net	29,972,623.44		
			32,919,964.44	Balance OK	
1349F	-	B/S- Intragov't Accounts and Interest Receivables, Net			
		B/S-Loans and Interest Receivables, Net			
			-	No Data Entered	
1349N	17,591,463.92	B/S- Accounts and Interest Receivables, Net	858,396.00		
		B/S-Loans and Interest Receivables, Net	16,733,067.92		
			17,591,463.92	Balance OK	
1360F	-	B/S- Intragov't Accounts and Interest Receivables, Net			
		B/S-Loans and Interest Receivables, Net			
			0.00	No Data Entered	
1360N	2,301,044.18	B/S- Accounts and Interest Receivables, Net	1,621,070.00		
		B/S-Loans and Interest Receivables, Net	679,974.18		
			2,301,044.18	Balance OK	
1369F	-	B/S- Intragov't Accounts and Interest Receivables, Net			
		B/S-Loans and Interest Receivables, Net			
			0.00	No Data Entered	
1369N	983,723.91	B/S- Accounts and Interest Receivables, Net	983,723.91		
		B/S-Loans and Interest Receivables, Net			
			983,723.91	Balance OK	
1990N	266,731,204.50	B/S-General Plant, Property & Equipment, Net	68,718,478.00		
		B/S-Other Assets	198,012,726.50		
			266,731,204.50	Balance OK	-
1990F	1,248,128.51	B/S-General Plant, Property & Equipment, Net	1,315,793.00		
		B/S-Other Assets	-67,664.49		
			1,248,128.51	Balance OK	-

SPLIT ACCOUNT SCHEDULE- FY 2003

BALANCE SHEET SPLITS

AGENCY					
SGL Account	SGL Amount from FACTS	Section	Amount	Message	Difference
2990F	270,858,855.13	B/S-Judgment Fund	179,725,421		
		B/S-Other Liabilities	91,133,434.00		
			270,858,855.13	Balance OK	
2990N	368,930,107.31	B/S-Judgment Fund			
		B/S-Other Liabilities	368,930,107.31		
			368,930,107.31	Balance OK	

NET POSITION & CUSTODIAL SPLITS

A5900FT		SOCNP- Abandoned Mine Fees Collected	0.00		
		SOCNP- Other Non-Exchange Revenue	3,056.12	SPLIT G	
			3,056.12		
A5900FX		SOCNP- Net Cost of Operations	45,310,340.73	SPLIT K	
S5900FX		SOCNP- Minerals Resource Management Revenue	0.00	SPLIT C	
5900F	45,313,396.85		45,313,396.85	Balance OK	-
A5900N.T		SOCNP- Abandoned Mine Fees Collected	282,943,305.57	SPLIT B	
		SOCNP- Other Non-Exchange Revenue	36,575,356.30	SPLIT F	
			319,518,661.87		
S5900N.X		SOCNP - Total MRM Revenue		SPLIT D 1	
		SOCNP - MRM Revenue & SCA Rents and Royalties	6,716,830,483.82	SPLIT D 2	
		SOCNP - MRM Revenue & SCA Offshore Lease Sales	485,841,142.55	SPLIT D 3	
		SOCNP - MRM Revenue & SCA Strategic Petroleum Reserve	1,044,349,658.77		
		SOCNP - MRM Revenue for MMS (Less)	-103,673,161.64		
			8,143,348,123.50		
				To SOCNP Royalties	
A5900N.X		SOCNP - Net Cost of Operations	456,032,032.10	SPLIT A	
5900N	8,918,898,817.47		8,918,898,817.47	Balance OK	-
S5990FX		SOCNP - Contra Revenue & SCA- National Park Service Conserv Funds	1,048,999,960.00	SPLIT H 4	
		SOCNP - Contra Revenue & SCA- Bureau of Reclamation	753,373,594.34	SPLIT H 5	
		SOCNP - Contra Revenue & SCA- Minerals Management Service	1,070,293,849.10	SPLIT H 6	
		SOCNP - Contra Revenue & SCA- Bureau of Land Management	72,843,188.59	SPLIT H 7	
		SOCNP - Contra Revenue & SCA- Fish and Wildlife Service	2,909,054.60	SPLIT H 8	
		SOCNP - Contra Revenue & SCA- Department of the Treasury	4,208,092,365.33	SPLIT H 9	

SPLIT ACCOUNT SCHEDULE- FY 2003

BALANCE SHEET SPLITS

AGENCY					
SGL Account	SGL Amount from FACTS	Section	Amount	Message	Difference
		SOCNP - Contra Revenue & SCA- Department of Agriculture	22,919,773.48	SPLIT H 10	
		SOCNP - Contra Revenue & SCA- Department of Commerce	0.00	SPLIT H 11	
		SOCNP - Contra Revenue & SCA- Department of Energy	1,044,349,658.77	SPLIT H 12	
		SOCNP - Contra Revenue & SCA - Other	0.55		
			8,223,781,444.76		To SOCNP Royalties
		Intra Dept Elims- SCA is presented gross, not eliminated	(3,027,963,374.54)		To SOCNP Royalties
5990F	5,275,361,798.13				
			5,195,818,070.22		
S5990FX		SOCNP - Contra Revenue & SCA- Indian Tribes and Agencies	79,543,727.91	SPLIT J 13	To SOCNP Royalties
			79,543,727.91		See 2nd 5990F account below
			5,275,361,798.13		Balance OK
A5310N.T		SOCNP - Other Non- Exchange Revenue	7,647,215.61	SPLIT J 13	
A5310N.X		SOCNP - Net Cost of Operations	15,475,190.26	SPLIT J 14	
S5310N.T		SCA - Interest Revenue		SPLIT J	
S5310N.X		SOCNP - Net Cost of Operations			
5310N	23,122,405.87				
			23,122,405.87		Balance OK
A5310FT		SOCNP - Other Non-Exchange Revenue	85,247,357.67	SPLIT J 13	
A5310FX		SOCNP - Net Cost of Operations	34,443,145.06	SPLIT J 14	
S5310FT		SOCNP- Other Non-Exchange Revenue			
S5310FT		SCA - Interest Revenue		SPLIT J	
5310F	119,690,502.73				
			119,690,502.73		Balance OK
A5319N.T		SOCNP - Other Non-Exchange Revenue	671,204.00	SPLIT J 13	
A5319N.X		SOCNP - Net Cost of Operations	30,360.81	SPLIT J 14	
S5319N.T		SCA - Interest Revenue			
5319N	701,564.81				
			701,564.81		Balance OK
A5319FT		SOCNP - Other Non- Exchange Revenue	-2,038,632.72	SPLIT J 13	
A5319FX		SOCNP - Net Cost of Operations	437,696.16	SPLIT J 14	
S5319FT		SCA - Interest Revenue			
5319F	(1,600,936.56)				
			(1,600,936.56)		Balance OK
A5909FT		SOCNP- Abandoned Mine Fees Collected		SPLIT J 13	
		SOCNP - Other		SPLIT J 14	
A5909FX		SOCNP - Net Cost of Operations			
S5909FX		SOCNP - Royalties Retained			

SPLIT ACCOUNT SCHEDULE- FY 2003

BALANCE SHEET SPLITS

AGENCY					
SGL Account	SGL Amount from FACTS	Section	Amount	Message	Difference
5909F	-		0.00	No Data Entered	
A5909N.T		SOCNP- Abandoned Mine Fees Collected	532,733.19	SPLIT J 13	
		SOCNP- Other	300,157.38	SPLIT J 14	
A5909N.X		SOCNP - Net Cost of Operations	67,387.34		
S5909N.X		SOCNP - Royalties Retained	96,196,784.11		To SOCNP Royalties
5909N	97,097,062.02		97,097,062.02	Balance OK	Line 173 shd not go to SCA
S5990N.X		SOCNP - Contra Revenue & SCA- States and Others	65,489,463.99	SPLIT J 13	To SOCNP Royalties
		SOCNP - Contra Revenue & SCA- Others	-15.00	SPLIT J 14	To SOCNP Royalties
5990N	65,489,448.99		65,489,448.99	Balance OK	-
S5991FT		SOCNP - Contra Revenue & SCA - Change in Untransferred Collections	-121,793,350.97	SPLIT L 15	To SOCNP Royalties
S5991FX		SOCNP - Contra Revenue & SCA - Change in Untransferred Collections			
		Intra Dept Elims- SCA is presented gross, not eliminated	234,169,284.23		
5991F	112,375,933.26		112,375,933.26	Balance OK	0.00
					0.00

Attention Final AGW Preparer (AGW with audited data provided by agency):

1. This worksheet provides information on SGL accounts that are split between two lines on the agency audited financial statement. The split schedule is "linked" to other AGW worksheets in this file (Balance sheet, etc)
2. Please enter the dollar amounts for each SGL split on the agency audited financial statement (all 'split' entry fields are highlighted in yellow).
3. All non-entry fields are protected and linked to a external FMS database. Complex excel formulas link to FACTS I data, these formulas are hidden on the split worksheet. DO NOT ATTEMPT TO CIRCUMVENT/BYPASS THE PROTECTION ON THIS SHEET, DOING SO WILL DESTROY THE INTEGRITY OF THE WORKSHEET, THE AUDIT PROCESS AND MANY HOURS OF PROGRAMMING WORK INVESTED IN THIS WORKSHEET, ONLY THE PROGRAMMED WORKSHEET WILL BE ACCEPTED AS THE FINAL AGW, ALL OTHER WORKSHEETS WILL BE RETURNED.
5. Please ensure that the column entitled "Message" does not contain the word "Error". When properly completed the "Message" column should read "Balance OK". If the SGL amount is 0 then the message "No Data Entered" will appear and this is acceptable.
6. If errors persist please contact your FMS FACTS I agency contact.

Department of Interior

Account Groupings Worksheet
FY 2003 Balance Sheet

				Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences
ASSETS				
Intragovernmental:				
Fund Balance with Treasury	1010		28,698,208,924.63	
<hr/>				
Total - Fund Balance with Treasury		28,698,208,000.00	28,698,208,924.63	(924.63) rounding
<hr/>				
Investments	1340F		2,153,197.00	
	1610F		5,595,733,070.62	
	1611F		(3,538,087.68)	
	1612F		19,191,968.94	
	1613F		(3,548,591.81)	
	1618F		-	
	1630F		-	
	1631F		-	
	1633F		-	
	1638F		-	
	1639F		-	
	1620F		-	
	1621F		-	
	1622F		-	
	1623F		-	
	1690F		-	
<hr/>				
Total - Investments		5,609,992,000.00	5,609,991,557.07	442.93 rounding
<hr/>				
Accounts and Interest Receivables, Net	1310F			Difference due to Financial Statement Eliminations
			339,963,415.83	Per F/S 339,810,660
	1319F		(1,576,827.96)	152,756 Adjustment
	1320F		-	
	1325F		-	
	1329F		-	
	1330F		52,077,579.12	
	1335F		-	
	1340F		435,402.52	
	1349F		-	
	1360F		-	
	1369F		-	
<hr/>				
Total - Accounts Receivable		390,747,000.00	390,899,569.51	(152,569.51) Difference due to Financial Statement Elimination Adjustment
<hr/>				
Other				

				Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences
Advances and Prepayments	1410F		3,623,984.49	
	1450F		-	
Total - Other		3,624,000.00	3,623,984.49	15.51 rounding
TOTAL INTRAGOVERNMENTAL ASSETS		34,702,571,000.00	34,702,724,035.70	Difference due to Financial Statement Elimination Adjustment (153,035.70)
Cash	1110N		415,345.54	
	1120N		678,641.14	
	1130N		-	
	1190N		-	
	1195N		-	
	1200N		-	
Total - Cash		1,094,000.00	1,093,986.68	13.32 rounding
Investments	1340N		1,483,376.00	
	1618N		-	
	1620N		181,499,741.75	
	1621N		(670,778.33)	
	1622N		1,757.86	
	1623N		323,284.49	
	1690N		-	
Total - Investments		182,637,000.00	182,637,381.77	(381.77) rounding
Accounts and Interest Receivables, Net	1310N		1,570,475,968.30	Per F/S 1,567,030,389.63
	1340N		1,463,965.00	
	1319N		(344,868,236.76)	
	1320N		-	
	1325N		-	
	1329N		-	
	1349N		(858,396.00)	
	1360N		1,621,070.00	
	1369N		(983,723.91)	
Total - Accounts and Interest Receivable, Net		1,223,406,000.00	1,226,850,646.63	Difference relates to Financial Statement Elimination entry (3,444,646.63)
Loans and Interest Receivables, Net	1340F		-	
	1340N		29,972,623.44	
	1349F		-	
	1349N		(16,733,067.92)	
	1350F		-	
	1350N		290,556,260.56	
	1359F		-	
	1359N		(30,019,956.15)	
	1360F		-	

					Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences	
	1360N		679,974.18		
	1369F		-		
	1369N		-		
	1399N		(40,800,135.03)		
Total - Loans and Interest Receivable, Net		233,656,000.00	233,655,699.08	300.92	rounding
Inventory and Related Property, Net	1511N		349,909.05		
	1512N		-		
	1513N		-		
	1514N		-		
	1519N		-		
	1521N		518,867.45		
	1522N		11,918,547.31		
	1523N		-		
	1524N		-		
	1525N		-		
	1526N		-		
	1527N		-		
	1529N		(9,519,515.50)		
	1531N		-		
	1532N		-		
	1541N		-		
	1542N		-		
	1549N		-		
	1551N		-		
	1559N		-		
	1561N		-		
	1569N		-		
	1571N		334,376,286.20		
	1572N		-		
	1591N		1,538,174.11		
	1599N		(468,193.43)		
Total - Inventory and Related Property, Net		338,714,000.00	338,714,075.19	(75.19)	rounding
General Property, Plant & Equipment, Net	1711N		1,927,417,556.36		
	1712N		118,859,143.32		
	1719N		(53,522,157.83)		
	1730N		2,557,077,288.02		
	1739N		(1,052,245,392.71)		
	1740N		19,284,074,387.30		
	1749N		(8,579,158,253.18)		
	1720N		1,831,825,448.87		
	1750N		1,726,155,856.22		
	1759N		(1,021,360,007.17)		
	1810N		3,673,787.52		
	1819N		(529,595.68)		

				Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences
	1820N		29,732,526.12	
	1829N		(48,417.04)	
	1830N		152,245,740.44	
	1832N		-	
	1839N		(38,317,456.15)	
	1890N		-	
	1840N		-	
	1849N		-	
	1990N		68,718,478.00	
	1990F		1,315,793.00	
Total - Property, Plant and Equipment, Net		16,955,915,000.00	16,955,914,725.41	274.59 rounding
Other				
Advances and Prepayments	1410N	126,866,000.00	126,867,133.41	
	1450N		-	
Other Assets	1921F		-	
	1990N	198,013,000.00	198,012,726.50	
	1990F	(67,000.00)	(67,664.49)	
Stewardship Assets				
Total - Other		324,812,000.00	324,812,195.42	(195.42) rounding
TOTAL ASSETS		53,962,805,000.00	53,966,402,745.88	(3,597,745.88)

#REF!

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LIABILITIES AND NET POSITION

LIABILITIES

Intragovernmental:

Accounts Payable	2110F		32,759,502.34	Per F/S 37248438
	2120F		-	
	2130F		-	
	2155F		-	
	2170F		-	
	2179F		-	
	2190F		28,645,008.95	Per F/S 30589564
Total - Accounts Payable		67,838,000.00	61,404,511.29	6,433,488.71 Difference relates to Financial Statement Elimination entry
Debt	2140F		947,782,642.53	
	2510F		407,064,437.77	
	2530F		-	
	2540F		-	
	2520F		9,605,000.00	

					Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences	
	2590F		-		
Total - Debt		1,364,452,000.00	1,364,452,080.30	(80.30)	rounding
Other					
Accrued Payroll and Benefits	2213F		47,788,043.66		
	2215F		3,812,673.63		
	2225F		121,172,717.21		
	2290F		12,662,180.67		
Total - Accrued Payroll and Benefits		185,437,000.00	185,435,615.17	1,384.83	rounding
Advances and Deferred Revenue	2310F		1,236,739,411.86		
Total - Advances and Deferred Revenue		1,236,739,000.00	1,236,739,411.86	(411.86)	rounding
Deferred Credits	2320F		11,845,199.94		
	2400F		7,481,098.33		
Total - Deferred Credits		19,326,000.00	19,326,298.27	(298.27)	rounding
Custodial Liability	2980F		763,386,948.10		
Total - Custodial Liability		763,387,000.00	763,386,948.10	51.90	rounding
Aquatic Resource Amounts Due to Others	2150F		389,762,295.98		
Total - Aquatic Resource Amounts Due to Others		389,762,000.00	389,762,295.98	(295.98)	rounding
Judgment Fund	2990F		179,725,421.00		
	2990N		-		
Total - Judgment Fund		179,725,000.00	179,725,421.00	(421.00)	rounding
Other Liabilities	2990F		91,133,434.13		
	2940F		-		
	2950F		-		
	2960F		-		
	2970F		30,623,289.30		
Total - Other Liabilities		121,757,000.00	121,756,723.43	276.57	rounding
TOTAL INTRAGOVERNMENTAL LIABILITIES		4,328,423,000.00	4,321,989,305.40	6,433,694.60	
Accounts Payable	2110N		493,986,254.60		
	2120N		-		

					Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences	
	2130N		3,587,905.18		
	2190N		467,937,138.86		
Total - Accounts Payable		965,509,000.00	965,511,298.64	(2,298.64)	
Loan Guarantee Liability	2180N		52,184,733.02		
Total - Loan Guarantee Liability		52,185,000.00	52,184,733.02	266.98	rounding
Debt Held by the Public	2140N		-		
	2530N		-		
	2540N		-		
	2590N		-		
Total - Debt Held by the Public		-	-	-	
Federal Employees Compensation Act Liability	2610N		-		
	2620N		-		
	2630N		-		
	2650N		712,250,055.01		
	2690N		-		
Total - FECA Liability		712,250,000.00	712,250,055.01	(55.01)	rounding
Environmental Cleanup Costs	2995N		121,044,067.00		
Total - Environmental Cleanup Costs		121,045,000.00	121,044,067.00	933.00	rounding
Other					
Accrued Payroll and Benefits	2210N		120,976,864.85		Per F/S 114543374
	2211N		-		
	2213N		(1,663,037.95)		
	2215N		-		
	2216N		-		
	2217N		-		
	2218N		-		
	2220N		321,344,241.02		
	2290N		-		
Total - Accrued Payroll and Benefits		434,225,000.00	440,658,067.92	(6,433,067.92)	F/S eliminations entry of 6,433,490.42
Deferred Credits	2320N		222,399,233.57		
	2400N		276,145,402.11		
Total - Deferred Credits		498,545,000.00	498,544,635.68	364.32	rounding
Custodial Liability	2980N		35,991,884.04		
Total - Custodial Liability		35,992,000.00	35,991,884.04	115.96	rounding
Other Liabilities	2310N		137,497,102.92		
	2920N		771,586,952.55		

					Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences	
	2920F		-		
	2990N		368,930,107.31		
	2940N		27,350,630.59		
	2960N		-		
	2160N		-		
	2910N		-		
Total - Other Liabilities		1,305,365,000.00	1,305,364,793.37	206.63	rounding
Total Liabilities		8,453,539,000.00	8,453,538,840.08	159.92	rounding
#REF!					
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Commitments and Contingencies					
Net Position					
Unexpended Appropriations	3100		3,915,322,056.64		
	3101		9,610,817,255.70		
	3102F		140,578,410.85		
	3103F		(58,758,485.33)		
	3106		(90,404,876.27)		
	3107		(9,519,709,418.46)		
	3108		-		
	3109		(68,543,275.58)		
Total - Unexpended Appropriations		3,929,302,000.00	3,929,301,667.55	332.45	rounding
Beginning Cumulative Results of Operations					
	3310		39,841,825,400.10	(39,841,825,400.10)	
Current Period Results of Operations					
	5100N		383,233,209.82		
	5100F		751,391.28		
	5109N		(47,958.73)		
	5109F		(3,188.60)		
	5200N		689,802,248.32		
	5200F		2,226,249,921.18		
	5209N		(400.00)		
	5209F		-		
	5310N		23,122,405.87		
	5310F		119,690,502.73		
	5319N		(701,564.81)		
	5319F		1,600,936.56		
	5320N		7,032,040.57		
	5320F		8,857.14		
	5329N		(536,958.78)		
	5329F		-		
	5400N		-		

				Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences
	5400F		-	
	5409N		-	
	5409F		-	
	5500N		12,638.81	
	5500F		-	
	5509N		-	
	5509F		-	
	5600N		33,327,839.30	
	5609N		-	
	5610N		46,862,863.93	
	5619N		-	
	5700		9,519,709,418.46	
	5708		-	
	5709		68,543,275.58	
	5720F		348,744,696.61	
	5730F		(405,590,772.83)	
	5740F		50,316,779.13	
	5745F		(299,876,621.48)	
	5750F		284,599,711.97	
	5755F		392,984,949.49	
	5760F		(30,946,512.00)	
	5765F		(271,094,128.23)	
	5780F		570,542,354.43	
	5790F		11,669,004.56	
	5799		-	
	5800N		659,217,378.10	
	5800F		-	
	5801N		-	
	5801F		-	
	5809N		-	
	5809F		-	
	5890N		-	
	5890F		-	
	5900N		8,918,898,817.47	
	5900F		45,313,396.85	
	5909N		(97,097,062.02)	
	5909F		-	
	5990N		(65,489,448.99)	
	5990F		(5,275,361,798.13)	
	5991N		-	
	5991F		(112,375,933.26)	
	6100N		(12,766,864,221.51)	
	6100F		(826,774,657.85)	
	6190N		(398,133.56)	
	6190F		-	
	6199N		11,883,198.00	
	6310F		(26,425,471.43)	
	6320N		-	
	6320F		-	
	6330N		(5,965,538.55)	
	6330F		(11,962,208.10)	

				Explanations
Line Item	SGL Account	Amount from Agency Financial Statements	Consolidated Amount from FACTS I ATB	Differences
	6400N		(1,053,810.03)	
	6400F		(899,783,967.46)	
	6500N		(20,449,454.59)	
	6600N		-	
	6610N		606,763,149.13	
	6710N		(456,397,154.91)	
	6720N		(5,026,346.54)	
	6720F		(1,576,827.96)	
	6730F		(559,010,972.63)	
	6790N		181,989,466.86	
	6790F		5,637.55	
	6800N		331,235,157.41	
	6800F		(5,564,980.38)	
	6850F		(3,861,827.22)	
	6900N		(1,465,977,979.57)	
	6900F		(2,970,859.38)	
	7110N		3,834,704.28	
	7110F		-	
	7210N		(42,785,871.20)	
	7210F		-	
	7290N		(81,100,000.00)	
	7300N		-	
	7300F		-	
	7400N		-	
	7401N		-	
	7400F		-	
	7500N		-	
	7500F		-	
	7600N		(53,136,482.01)	
Total - Cumulative Results of Operations		41,583,563,000.00	41,583,562,238.75	761.25 rounding
Total Net Position		45,512,865,000.00	45,512,863,906.30	1,093.70
TOTAL LIABILITIES AND NET POSITION		53,966,404,000.00	53,966,402,746.38	1,253.62

#REF!

Department of Interior
FY 2003 Account Groupings Worksheet
Statement of Operations and Changes in Net Position

Line Item	SGL	Amount from Agency Financial Statements	Consolidated Amounts From FACTS I ATB	Differences	Explanation	SGL	Agency Financial Statements	Consolidated Amounts From FACTS I ATB	Differences	Explanation
		Cumulative Results Of Operations	Cumulative Results Of Operations				Unexpended Appropriations	Unexpended Appropriations		
1. Beginning Balances	3310	39,839,573,000.00	39,841,825,400.10	(2,252,400.10)		3100	3,914,862,000.00	3,915,322,056.64		
Subtotal Beginning Balances		39,839,573,000.00	39,841,825,400.10	(2,252,400.10)			3,914,862,000.00	3,915,322,056.64	(460,056.64)	immaterial reclass
2. Prior Period Adjustments	7400F 7400N 7401N 5709	-	- - 68,543,275.58	- - (68,543,275.58)		3109		(68,543,275.58)		
Subtotal Prior Period Adjustments		68,544,000.00	68,543,275.58	724.42	rounding		(68,544,000.00)	(68,543,275.58)	(724.42)	rounding
3. <i>Beginning Balances, as adjusted</i>		39,908,117,000.00	39,910,368,675.68	(2,251,675.68)			3,846,318,000.00	3,846,778,781.06	(460,781.06)	immaterial reclass
Budgetary Financing Sources:										
4. Appropriations Received, General Funds						3101	9,610,818,000.00	9,610,817,255.70		
5. Appropriations Transferred-in/out						3102F 3103F	81,820,000.00	140,578,410.85 (58,758,485.33)		
7. Appropriations Used	5700 5708		9,519,709,418.46 -	(9,519,709,418.46) -		3107	(9,519,709,000.00)	(9,519,709,418.46)	418.46	rounding
Royalties Retained		9,519,709,000.00	9,519,709,418.46	(418.46)						
8. Minerals Resource Management RrS5900N.X S5900FX S5909N.X S5909FX			8,143,348,123.50 - (96,196,784.11) -	(8,143,348,123.50) - 96,196,784.11 -						
8. Contra Revenue - Collections for Ot S5990N.X S5990FX			(65,489,448.99) (5,275,361,798.13)	65,489,448.99 5,275,361,798.13						
S5991FT S5991FX S5900N.X			121,793,350.97 - -	(121,793,350.97) - -	The \$121m amount should appear as a negative, not as a positive.					
Total - Royalties Retained		2,582,663,000.00	2,828,093,443.24	(245,430,443.24)	Remaining \$1.8 million difference unlocated.					
9. Transfers In/Out without Reimbursement	5740F		50,316,779.13							

	5745F	(299,876,621.48)					
	5750F	284,599,711.97					
	5755F	392,984,949.49					
	5760F	(30,946,512.00)					
	5765F	(271,094,128.23)					
		<u>127,338,000.00</u>	<u>125,984,178.88</u>	1,353,821.12	immaterial reclass		
10. Tax Revenue	A5800N.T	659,217,378.10					
	A5800FT	-					
	A5801N.T	-					
	A5801FT	-					
	A5809N.T	-					
	A5809FT	-					
	A5890N.T	-					
	A5890FT	-					
		<u>659,217,000.00</u>	<u>659,217,378.10</u>	(378.10)	rounding		
11. Abandoned Mine Fees	A5900N.T	282,943,305.57					
	A5900FT	-					
	A5909N.T	(532,733.19)					
	A5909FT	-					
		<u>282,411,000.00</u>	<u>282,410,572.38</u>	427.62	rounding		
12. Donations and Forfeitures of Cash and Cash Equivalents	5600N.T	33,327,839.30					
	5609N.T	-					
	A5320N.T	7,002,861.87					
	S5320N.T	29,178.70					
	A5320FT	8,857.14					
	A5329N.T	(536,958.78)					
	A5329FT	-					
		<u>39,833,000.00</u>	<u>39,831,778.23</u>	1,221.77	rounding		
13. Other Non-Exchange Revenue	A5310N.T	7,647,215.61					
	S5310N.T	-					
	A5310FT	85,247,357.67					
	S5310FT	-					
	A5319N.T	(671,204.00)					
	S5319N.T	-					
	A5319FT	2,038,632.72					
	S5319FT	-					
	A5900N.T	36,575,356.30					
	A5900FT	3,056.12					
		<u>130,544,000.00</u>	<u>130,840,414.42</u>	(296,414.42)			
14. Other Budgetary Financing Sources & Adjustments	5790F	11,669,004.56				3106	(89,945,000.00) (90,404,876.27) immaterial reclass (Treasury formula missing)
	5799	-					
		<u>13,361,000.00</u>	<u>11,669,004.56</u>	1,691,995.44	immaterial reclass		
Other Financing Sources:							
16. Imputed Financing from Financing Absorbed from Others	5780F	570,542,354.43					
		<u>570,544,000.00</u>	<u>570,542,354.43</u>	1,645.57	rounding		
17. Transfers In/Out without Reimbursement	5720F	348,744,696.61					
	5730F	(405,590,772.83)					
		<u>(57,643,000.00)</u>	<u>(56,846,076.22)</u>	(796,923.78)	immaterial reclass		
18. Donations and Forfeitures of Property	5610N.T	46,862,863.93					
	5619N	-					
		<u>46,863,000.00</u>	<u>46,862,863.93</u>	136.07	rounding		
19. Other	A5909N.T	(300,157.38)					
	A5909FT	-					
		<u>-</u>	<u>(300,157.38)</u>	300,157.38	immaterial reclass		

Total Financing Sources		13,914,840,000.00	14,158,015,173.03	(243,175,173.03)		82,984,000.00	82,522,886.49	461,113.51	immaterial reclass
Net Cost of Operations	5100N.X		(383,233,209.82)						
	5100FX		(751,391.28)						
	5109N.X		47,958.73						
	5109FX		3,188.60						
	5200N.X		(689,802,248.32)						
	5200FX		(2,226,249,921.20)						
	5209N.X		400.00						
	5209F		-						
	55310N.X		-						
	A5310N.X		(15,475,190.26)						
	A5310FX		(34,443,145.06)						
	A5319N.X		30,360.81						
	A5319FX		437,696.16						
	5400N		-						
	5400F		-						
	5409N		-						
	5409F		-						
	5500N.X		(12,638.81)						
	5500F		-						
	5509N		-						
	5509F		-						
									The \$11m difference is due to the application of the 5900 elimination entirely to non-exchange, when technically a portion was exchange.
	A5900N.X		(456,032,032.10)						
	A5900FX		(45,310,340.73)						
	A5909N.X		67,387.34						
	A5909FX		-						
	6100N		12,766,864,221.51						
	6100F		826,774,657.85						
	6190N		398,133.56						
	6190F		-						
	6199N		(11,883,198.00)						
	6310F		26,425,471.43						
	6320N		-						
	6320F		-						
	6330N		5,965,538.55						
	6330F		11,962,208.10						
	6400N		1,053,810.03						
	6400F		899,783,967.46						
	6500N		20,449,454.59						
	6600N		-						
	6610N		(606,763,149.13)						
	6710N		456,397,154.91						
	6720N		5,026,346.54						
	6720F		1,576,827.96						
	6730F		559,010,972.63						
	6790N		(181,989,466.86)						
	6790F		(5,637.55)						
	6800N		(331,235,157.41)						
	6800F		5,564,980.38						
	6850F		3,861,827.22						
	6900N		1,465,977,979.57						
	6900F		2,970,859.38						
	7110N.X		(3,834,704.28)						
	7110F		-						
	7210N.X		42,785,871.20						
	7210F		-						
	7290N.X		81,100,000.00						
	7600N		53,136,482.01						
Total Net Cost of Operations		12,239,394,000.00	12,250,652,325.71	(11,258,325.71)					
Ending Balance		41,583,563,000.00	41,817,731,523.00	(234,168,523.00)		3,929,302,000.00	3,929,301,667.55	332.45	Rounding

Treasury column includes incorrect sign on a \$121m amount. \$11m due to application of "Other Revenue" eliminations entirely to non-exchange.			
Remainder reflects rounding.			
TOTAL NET POSITION	45,512,865,000.00	45,747,033,190.55	(234,168,190.55)
		#REF!	
		#REF!	

Cumulative Results of Operations-SGL3310 Comparison	
<i>Please Explain Any Difference shown on the line below entitled "Unreconciled Change in Net Position"</i>	
FY 2002 Ending Cumulative Results of Operations-SGL 3310 Confirmed by Agency CFO	43,844,217,038.46
Beginning Cumulative Results of Operations-SGL 3310 Reported in FACTS I	1,383,150.22
Unreconciled Change in SGL 3310	(1,383,150.22)
NOTE: Unreconciled Change in SGL 3310 reflects the difference between the fiscal 2001 ending SGL 3310 confirmation amount agreed upon by the CFO and USSGL 3310, cumulative results, reported on the 2002 ATB's.	

**DEPARTMENT OF INTERIOR
STATEMENT OF NET COST**

Gross Cost Section

Agency Gross Cost

Amount From

Budget Subfunctions	Agency Statement Footnotes	FACTS I NET COST REPORT	Difference	Explanation
BFS 300	12,904,394,975.38	13,001,129,233.36	(96,734,257.98)	DOI bases Rev-Exp elim on Intra-Dept Revenue totals. \$141,454,498 due to difference in elimination methodology. \$<44,720,240> is unlocated. All entities rolling up into BFS 300 have been verified, the source of the Treasury amt is unknown.
BFS 400	255,991,230.65	255,743,459.50	247,771.15	DOI bases Rev-Exp elim on Intra-Dept Revenue totals. \$247,771 due to difference in elimination methodology.
BFS 450	2,085,287,126.17	2,014,418,609.86	70,868,516.31	DOI bases Rev-Exp elim on Intra-Dept Revenue totals. \$67,972,042 due to difference in elimination methodology. \$2,896,475 is unlocated. All entities rolling up into BFS 450 have been verified, the source of the Treasury amt is unknown.
BFS 500	107,834,000.40	107,370,561.89	463,438.51	DOI bases Rev-Exp elim on Intra-Dept Revenue totals. \$463,439 due to difference in elimination methodology.
BFS 800	747,868,119.32	722,713,587.04	25,154,532.28	DOI bases Rev-Exp elim on Intra-Dept Revenue totals. \$26,070,124 due to difference in elimination methodology. \$<915,592> is unlocated.
BFS 900		-	-	
BFS 950		-	-	
	16,101,375,451.92	16,101,375,451.65	0.27	

Interdepartmental Amounts Included in Agency Net Cost			
Amount From			
Agency Statement Footnotes	FACTS I NET COST REPORT	Difference	Explanation
		-	
		-	
		-	
		-	
		-	
-	-	-	
-	-	-	

Exchange Revenue Section

Agency Exchange Revenue

Budget Subfunction	Amount From		Difference	Explanation
	Agency Statement Footnotes	FACTS I NET COST REPORT		
				BFS 300-This Treas Revenue amount should be net of Intra DOI Eliminations of \$1,722,725,402, but is not. All other lines are net of elims. Treasury must correct their amount.
				BFS 300 cont. \$43,730,707 is unlocated. All entities rolling up into BFS 300 have been verified, the source of the Treasury amt is unknown.
BFS 300	3,536,501,998.00	5,302,958,207.04	(1,766,456,209.04)	
BFS 400		-	-	
BFS 450	309,110,804.00	309,110,819.46	(15.46)	rounding
BFS 500	265,923.00	265,923.72	(0.72)	rounding
				All entities rolling up into BFS 800 have been verified, the source of the Treasury amt is unknown.
BFS 800	16,101,174.00	7,753,454.53	8,347,719.47	
BFS 900		-	-	
				The Treasury Amount appears to include \$2,793,794,090 of intra-dept activity in accounts 5990 and 5991 (Collections for Others) that was eliminated in entity 14_9999. These accounts are not included on the DOI Statement of Net Cost.
BFS 950	-	2,883,805,991.81	(2,883,805,991.81)	
	3,861,979,899.00	8,503,894,396.56	(4,641,914,497.56)	BFS 950 cont. The Source of the remaining \$90,011,901 could not be identified.

Summary Section

	Net Cost Amount From Agency Financial Statements	Net Cost Amount From Agency FACTS I ATB	Difference	Explanation
Department Total	12,239,395,552.92	7,597,481,055.09	4,641,914,497.83	
		12,250,652,325.71		
		(4,653,171,270.62)		

Interdepartmental Amounts Included in Agency Exchange Revenue			
Amount From			
Agency Statement Footnotes	FACTS I NET COST REPORT	Difference	Explanation
-	-	-	
		-	
		-	
		-	
		-	
		-	
		-	
-	-	-	

FACTS I NOTES Review Schedule

(1)

(4)

(5)

(6)

(7)

(8)

<i>FACTS I NOTE SGL Account Reference</i>	<i>Amount from FACTS I NOTE Report Data (Department Level)</i>	<i>Agency Source DATA (Department Level)</i>	<i>Amount from Agency Source DATA (Department Level)</i>	<i>Variance (4) - (6)</i>	<i>Explanation</i>
Note 3 (Fund Balance With Treasury-USSGL 1010)					
Section C - Adjusted Fund Balance with Treasury	28,698,208,924.63	Footnote 2	28,698,208,924.63	0.00	
Note 5 (Plant, Property & Equipment)					
Line 11, Column (2) - Property, Plant & Equipment	27,631,061,734.17	Footnote 5	27,631,061,734.17	0.00	
Line 11, Column (3) - Accumulated Depreciation	10,745,181,279.76	Footnote 5	10,745,181,279.76	0.00	
Line 11, Column (4) - Net Property, Plant & Equipment	16,885,880,454.41	Footnote 5	16,885,880,454.41	0.00	
Note 7 (Nonexchange Revenue and Related Receivables)					
Section A - Receivable from Nonexchange Transactions					
Line 9, Column (2) - Taxes Receivable 9/30/02	0.00			0.00	
Line 9, Column (3) - Allowance for Loss on Taxes Receivable 9/30/02	0.00			0.00	
Line 9, Column (4) - Taxes Receivable 9/30/03	0.00			0.00	
Line 9, Column (5) - Allowance for Loss on Taxes Receivable 9/30/03	0.00			0.00	
Line 9, Column (6) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Section B - Nonexchange Revenue					
Individual Income Tax and Tax Withholding					
Line 1, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 1, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 1, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 1, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 1, Column (6) - Tax Revenue Refunds	0.00			0.00	
Corporate Taxes					
Line 2, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 2, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 2, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 2, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 2, Column (6) - Tax Revenue Refunds	0.00			0.00	
Unemployment Insurance					
Line 3, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 3, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 3, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 3, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 3, Column (6) - Tax Revenue Refunds	0.00			0.00	
Excise Taxes					
Line 4, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 4, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 4, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 4, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 4, Column (6) - Tax Revenue Refunds	0.00			0.00	
Estate and Gift Taxes					
Line 5, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 5, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 5, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 5, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 5, Column (6) - Tax Revenue Refunds	0.00			0.00	
Railroad Retirement					
Line 6, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 6, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 6, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 6, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 6, Column (6) - Tax Revenue Refunds	0.00			0.00	
Customs Duties					
Line 7, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 7, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 7, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	
Line 7, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 7, Column (6) - Tax Revenue Refunds	0.00			0.00	
Miscellaneous Taxes					
Line 8, Column (2) - Tax Revenue Collected	0.00			0.00	
Line 8, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 8, Column (4) - Penalties, Fines and Administrative Fees	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 8, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 8, Column (6) - Tax Revenue Refunds	0.00			0.00	
Other Nonexchange Revenue					
Line 9, Column (2) - Tax Revenue Collected	659,217,378.10	ATBs	659,217,378.10	0.00	
Line 9, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 9, Column (4) - Penalties, Fines and Administrative Fees	7,032,040.57	ATBs	7,032,040.57	0.00	
Line 9, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	536,958.78	ATBs	536,958.78	0.00	
Line 9, Column (6) - Tax Revenue Refunds	0.00			0.00	
Total Nonexchange Revenue					
Line 10, Column (2) - Tax Revenue Collected	659,217,378.10	ATBs	659,217,378.10	0.00	
Line 10, Column (3) - Tax Revenue Accrual Adjustment & Contra Revenue for Taxes	0.00			0.00	
Line 10, Column (4) - Penalties, Fines and Administrative Fees	7,032,040.57	ATBs	7,032,040.57	0.00	
Line 10, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	536,958.78	ATBs	536,958.78	0.00	
Line 10, Column (6) - Tax Revenue Refunds	0.00			0.00	
Note 8 (Other Actuarial Liabilities- USSGL 2690)					
Veteran Burial Benefits	0.00			0.00	
Compensation for Veterans	0.00			0.00	
Compensation for Survivors	0.00			0.00	
All Other Actuarial Liabilities (lines 4-20)		0.00		0.00	
Note 10 (Federal Debt Securities)					
Section A - Securities Issued by Treasury (to be completed by Treasury only)					
Line 1A, Column 2, Bills	0.00			0.00	
Line 1A, Column 3, Average Interest Rate	0.00			0.00	
Line 1B, Column 2, Notes	0.00			0.00	
Line 1B, Column 3, Average Interest Rate	0.00			0.00	
Line 1C, Column 2, Bonds	0.00			0.00	
Line 1C, Column 3, Average Interest Rate	0.00			0.00	
Line 2A, Column 2, Foreign Government Series	0.00			0.00	
Line 2A, Column 3, Average Interest Rate	0.00			0.00	
Line 2B, Column 2, Government Account Securities	0.00			0.00	
Line 2B, Column 3, Average Interest Rate	0.00			0.00	
Line 2C, Column 2, State and Local Government Series	0.00			0.00	
Line 2C, Column 3, Average Interest Rate	0.00			0.00	
Line 2D, Column 2, U. S. Savings Bonds	0.00			0.00	
Line 2D, Column 3, Average Interest Rate	0.00			0.00	
Line 2E, Column 2, Other Non-Marketable Securities	0.00			0.00	
Line 2E, Column 3, Average Interest Rate	0.00			0.00	
Line 3, Column 2, Total treasury securities	0.00			0.00	
Line 4, Column 2, Unamortized Premiums	0.00			0.00	
Line 5, Column 2, Unamortized Discounts	0.00			0.00	
Section B - Securities Issued by Agencies					
Line 11, Column (2) - Total Agency Securities, Net	0.00			0.00	
Line 12, Column (3) - Average Interest Rate on Securities Issued by the Tennessee Valley Authority	0.00			0.00	
(to be completed by TVA only)					
Section F - Agency Investments in Federal Debt Securities					
(Agency should identify each program separately)					
Line 21, Column (2), Total Federal Securities Held as Investments in Government Accounts	5,607,838,360.07	Footnote 4	5,607,838,360.07	0.00	
Line 22, Column (2), Discounts	0.00			0.00	
Line 23, Column (2), Premiums	0.00			0.00	
Line 24, Column (2), Amortization of Discounts and Premiums	0.00			0.00	
Line 25, Column (2), Unrealized Gains (+) or Losses (-) Due to Adjustments for Market Value	0.00			0.00	
Line 26, Column (2), Net Federal Debt Securities Held as Investments in Government Accounts	5,607,838,360.07	Footnote 4	5,607,838,360.07	0.00	
Section H - Other Information from the Bureau of Public Debt (to be completed by Treasury Only)					
Line 1, Column (2), Statutory Debt Limit as of September 30, 2002	0.00			0.00	
Line 2, Column (2), Amount of Debt Issued Subject to the Debt Limit	0.00			0.00	
Note 12 (Cost of Stewardship Land) Acquired in the Current Fiscal Year					
Section A					
Heritage Collection-Type Assets	0.00			0.00	
Heritage Natural Assets	263,031,688.56	Footnote 21	263,031,688.56	0.00	
Heritage Cultural Assets	79,625,642.48	Footnote 21	79,625,642.48	0.00	
Other Classes of Heritage Assets	0.00			0.00	
Stewardship Land Acquired	0.00			0.00	
Total Cost of Assets	342,657,331.04		342,657,331.04	0.00	
Note 13 (Federal Employee and Veteran Benefits Payable)					
Section B (Related to SGL 2610 & 2216)					
Line 1, Pension Liability/Asset - Beginning of Period	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 2, Prior Period Adjustments/Correction of Errors	0.00			0.00	
Line 3, Prior Period Adjustments/Change in Accounting Principles	0.00			0.00	
Line 4, Corrected Pension Liability/Asset (Beginning of Period)	0.00			0.00	
Pension Expenses					
Line 5, Normal Costs	0.00			0.00	
Line 6, Interest on Unfunded Liability	0.00			0.00	
Line 7, Actuarial Gains/Losses	0.00			0.00	
Line 8, Total Expense	0.00			0.00	
Line 9, Benefits Paid	0.00			0.00	
Line 10, Pension Liability/Asset - End of Year	0.00			0.00	
Line 11, Valuation Date of Pension Liability/Asset	0.00			0.00	
Section C					
Line 1, Rate of Interest	0.00			0.00	
Line 2, Rate of Inflation	0.00			0.00	
Line 3, Projected Rate of Salary Increases	0.00			0.00	
Section D (Related to SGL 2620 & 2217)					
Line 1, Post-Employment Health Benefits Liability (Beginning of Period)	0.00			0.00	
Line 2, Prior Period Adjustments /Correction of Errors	0.00			0.00	
Line 3, Prior Period Adjustments/Change in Accounting Principles	0.00			0.00	
Line 4, Corrected Post-Employment Health Liability (Beginning of Period)	0.00			0.00	
Post-Employment Health Benefits Expense					
Line 5, Normal Costs	0.00			0.00	
Line 6, Interest on Unfunded Liability	0.00			0.00	
Line 7, Actuarial Gains/Losses	0.00			0.00	
Line 8, Total Expense	0.00			0.00	
Line 9, Claims Paid	0.00			0.00	
Line 10, Post-Employment Health Benefits Liability (End of Period)	0.00			0.00	
Line 11, Valuation Date of Post-Employment Health Benefits Liability	0.00			0.00	
Section E					
Line 1, Rate of Interest	0.00			0.00	
Line 2, Rate of Inflation	0.00			0.00	
Note 14 (Prior Period Adjustments)					
Section A - Material Correction Of Errors Restated					
Line 9, Column (2) - USSGL 7401N - Decreases to Equity (Debit)	0.00			0.00	
Line 9, Column (3) - USSGL 7401N - Increases to Equity (Credit)	0.00			0.00	
Line 9, Column (4) - USSGL 7401F - Decreased to Equity (Debit)	0.00			0.00	
Line 9, Column (5) - USSGL 7401F - Increases to Equity (Credit)	0.00			0.00	
Total Correction of Errors	0.00				
Section B - Changes in Accounting Principles and Other Non-Material Adjustments Not Restated					
Line 9, Column (2) - USSGL 7400N - Decreases to Equity (Debit)	0.00			0.00	
Line 9, Column (3) - USSGL 7400N - Increases to Equity (Credit)	0.00			0.00	
Line 9, Column (4) - USSGL 7400F - Decreased to Equity (Debit)	0.00			0.00	
Line 9, Column (5) - USSGL 7400F - Increases to Equity (Credit)	0.00			0.00	
Total Changes in Accounting Principles	0.00			0.00	
Note 15 (Selected Dedicated Collections)					
Section A: Trust Fund Receipts and Disbursements					
Line 1, Federal Old-Age and Survivors Insurance					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 2, Federal Disability Insurance					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 3, Federal Hospital Insurance (Medicare, Part A)					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 4, Federal Supplementary Medical Insurance (Medicare, Part B)					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 5, Unemployment					
a) Receipts	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
b) Disbursements	0.00			0.00	
Line 6, Hazardous Substance Superfund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 7, Highway Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 8, Airport and Airway Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 9, Civil Service Retirement and Disability Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 10, Military Retirement Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 11, Railroad Retirement Board Trust Fund					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Line 12, Black Lung					
a) Receipts	0.00			0.00	
b) Disbursements	0.00			0.00	
Section B: Trust Fund Assets					
Line 1, Federal Old-Age and Survivors Insurance					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 2, Federal Disability Insurance					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 3, Federal Hospital Insurance (Medicare, Part A)					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 4, Federal Supplementary Medical Insurance (Medicare, Part B)					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 5, Unemployment					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 6, Hazardous Substance Superfund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 7, Highway Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 8, Airport and Airway Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 9, Civil Service Retirement and Disability Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 10, Military Retirement Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 11, Railroad Retirement Board Trust Fund					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Line 12, Black Lung					
a) Net Assets End of Year	0.00			0.00	
b) Intragovernmental Net Assets End of Year	0.00			0.00	
Note 16 (Deferred Maintenance)					
Section A					
Buildings, Structures and Facilities					
a) Low	6,679,236.00	RSI	6,679,236.00	0.00	
b) High	11,262,922.00	RSI	11,262,922.00	0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Furniture, Fixtures and Equipment					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
d) Condition Assessment					
e) Life Cycle					
f) Other					
Assets Under Capital Lease					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Land					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
All Other Categories					
a) Low	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
d) Condition Assessment					
e) Life Cycle					
f) Other					
Total Deferred Maintenance on General PP&E					
a) Low	6,679,236.00	RSI	6,679,236.00	0.00	
b) High	11,262,922.00	RSI	11,262,922.00	0.00	
c) Critical Maintenance	0.00			0.00	
Section C					
Heritage Assets					
Line 10, Column (2), Total Deferred Maintenance on Heritage Assets	748,886.00	RSI	748,886.00	0.00	
Line 10, Column (3), Total Deferred Maintenance on Heritage Assets	1,558,896.00	RSI	1,558,896.00	0.00	
Line 10, Column (4), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Section E					
Federal Mission Assets					
Line 10, Column (2), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Line 10, Column (3), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Line 10, Column (4), Total Deferred Maintenance on Federal Mission Assets	0.00			0.00	
Section G					
Stewardship Land					
Line 11, Column (2), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Line 11, Column (3), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Line 11, Column (4), Total Deferred Maintenance on Stewardship Land	0.00			0.00	
Note 17 (Other Items)					
Section A - Other Cash - USSGL1190N					
Line 6 - Total Other Cash	0.00			0.00	
Section B - Other General Property, Plant and Equipment					
Line 6, Column (2) - USSGL1890N	0.00			0.00	
Section C - Other Assets - USSGL1990N					
Line 6 - Other Assets	266,731,204.50	Footnote 10	266,731,204.50	0.00	
Section D - Other Accrued Liabilities - USSGL 2190N					
Line 6 - Total Other Accrued Liabilities	467,937,138.86	ATBs	467,937,138.86	0.00	
Section E - Contingent Liabilities - USSGL 2920N					
Line 6 -Total Contingent Liabilities	771,586,952.55	Footnote 15	771,586,952.55	0.00	
Section F - Custodial Liabilities - USSGL 2980N					
Line 10, Total Custodial Liabilities	35,991,884.04	ATBs	35,991,884.04	0.00	
Section G - Other Liabilities - USSGL 2990N					
Line 1, Monitarized SDRs	0.00			0.00	
Line 2, Allocated SDRs	0.00			0.00	
Lines 3 - 10	368,930,107.31	ATBs	368,930,107.31	0.00	
Section H - Other Gains					
Line 6, USSGL 7190N	0.00			0.00	
Section I - Other Losses					
Line 6, USSGL 7290N	81,100,000.00	Footnote 21	81,100,000.00	0.00	
Note 18 (Loans Receivable and Loan Guarantee Liabilities)					
Section B - Direct Loans Obligated Prior to Fiscal 1992					
Present Value Method					
Line 11, Column (2), Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Direct Loans	0.00			0.00	
Allowance for Loss Method					
Line 11, Column (2), Loans Receivable, Gross	108,205,752.00	Footnote 6	108,205,752.00	0.00	

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 11, Column (6), Value of Assets Related to Direct Loans	99,330,160.00	Footnote 6	99,330,160.00	0.00	
Section C - Direct Loans Obligated After Fiscal 1991					
Line 11, Column (2), Loans Receivable, Gross	159,239,231.00	Footnote 6	159,239,231.00	0.00	
Line 11, Column (6), Value of Assets Related to Direct Loans	132,907,793.00	Footnote 6	132,907,793.00	0.00	
Section D - Defaulted Guaranteed Loans from Pre-1992 Guarantees					
Present Value Method					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	0.00			0.00	
Allowance for Loss Method					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	16,962,937.00	Footnote 6	16,962,937.00	0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	658,066.00	Footnote 6	658,066.00	0.00	
Section E - Defaulted Guaranteed Loans from Post-1991 Guarantees					
Line 11, Column (2), Defaulted Guaranteed Loans Receivable, Gross	6,148,341.00	Footnote 6	6,148,341.00	0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable,Net	759,681.00	Footnote 6	759,681.00	0.00	
Section F - Guaranteed Loans Outstanding					
Line 11, Column (2), Outstanding Principal of Guaranteed Loans, Face Value	274,018,000.00	Footnote 6	274,018,000.00	0.00	
Line 11, Column (3), Amount of Outstanding Principal Guaranteed	243,034,000.00	Footnote 6	243,034,000.00	0.00	
Section G - Liability for Loan Guarantees					
Present Value Method for Pre-1992 Guarantees					
Line 11, Column (2), Liabilities for Losses on Pre-1992 Guarantees, Present Value	0.00			0.00	
Line 11, Column (3), Liabilities for Loan Guarantees for Post-1991 Guarantees, Present Value	0.00			0.00	
Line 11, Column (4), Total Liabilities for Loan Guarantees	0.00			0.00	
Estimated Future Default Claims for Pre-1992 Guarantees					
Line 11, Column (4) Total Liabilities for Loan Guarantees	52,184,733.02	Footnote 6	52,184,733.02	0.00	
Section H - Subsidy Expense for Post-1991 Direct Loans					
Total Direct Loan Subsidy Expense					
Line 11, Column (2), Amount	-11,347,000.00	Footnote 6	-11,347,000.00	0.00	
Section I - Subsidy Expense for Post-1991 Loan Guarantees					
Total Loan Guarantee Subsidy Expense					
Line 11, Column (2), Amount	3,418,000.00			0.00	
Note 19 (Commitment and Contingencies)					
Section A - Long Term Leases					
Line 21, Column 2, Capital Leases	0.00			0.00	
Line 21, Column 3, Operating Leases	1,782,438,000.00		1,782,438,000.00	0.00	
Line 21, Column 4, Total Long Term Leases	1,782,438,000.00		1,782,438,000.00	0.00	
Section B - Unexpended Obligations					
Line 21, Column 2, From the Public	4,533,553,892.50	ATBs	4,533,553,892.50	0.00	
Line 21, Column 3, From other Government Entities	828,389,388.47	ATBs	828,389,388.47	0.00	
Line 21, Column 4, Total	5,361,943,280.97	ATBs	5,361,943,280.97	0.00	
Section C - Insurance Contingencies					
Line 21, Column 2, Possible Contingency	0.00			0.00	
Line 21, Column 3, Insurance in Force	0.00			0.00	
Section D - Unadjudicated Claims					
Line 21, Total Unadjudicated Claims	443,000,000.00	Footnote 15	443,000,000.00	0.00	
Section E - Other Contingencies					
Line 6, Total Other Contingencies	24,000,000.00	Footnote 15	24,000,000.00	0.00	
Section F - Other Commitments					
Line 6, Total Other Commitments	0.00			0.00	
Note 20 (Human Capital)					
Section A - Investments in Human Capital					
Line 21, Column 2, Fiscal 1999 Investments	0.00			0.00	
Line 21, Column 3, Fiscal 2000 Investments	555,800,000.00	RSSI	555,800,000.00	0.00	
Line 21, Column 4, Fiscal 2001 Investments	578,300,000.00	RSSI	578,300,000.00	0.00	
Line 21, Column 5, Fiscal 2002 Investments	676,900,000.00	RSSI	676,900,000.00	0.00	
Line 21, Column 6, Fiscal 2003 Investments	621,400,000.00	RSSI	621,400,000.00	0.00	
Note 21 (Research and Development)					
Section A - Investments in Basic Research					
Line 21, Column 2, Fiscal 1999 Investments	78,600,000.00	RSSI	78,600,000.00	0.00	
Line 21, Column 3, Fiscal 2000 Investments	63,500,000.00	RSSI	63,500,000.00	0.00	
Line 21, Column 4, Fiscal 2001 Investments	64,600,000.00	RSSI	64,600,000.00	0.00	
Line 21, Column 5, Fiscal 2002 Investments	87,000,000.00	RSSI	87,000,000.00	0.00	
Line 21, Column 6, Fiscal 2003 Investments	77,300,000.00	RSSI	77,300,000.00	0.00	
Section C - Investments in Applied Research					
Line 21, Column 2, Fiscal 1999 Investments	767,100,000.00	RSSI	767,100,000.00	0.00	
Line 21, Column 3, Fiscal 2000 Investments	755,600,000.00	RSSI	755,600,000.00	0.00	
Line 21, Column 4, Fiscal 2001 Investments	648,000,000.00	RSSI	648,000,000.00	0.00	
Line 21, Column 5, Fiscal 2002 Investments	881,300,000.00	RSSI	881,300,000.00	0.00	
Line 21, Column 6, Fiscal 2003 Investments	765,900,000.00	RSSI	765,900,000.00	0.00	
Section E - Investments in Development					

FACTS I NOTE SGL Account Reference	Amount from FACTS I NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Line 21, Column 2, Fiscal 1999 Investments	39,000,000.00	RSSI	39,000,000.00	0.00	
Line 21, Column 3, Fiscal 2000 Investments	53,000,000.00	RSSI	53,000,000.00	0.00	
Line 21, Column 4, Fiscal 2001 Investments	55,900,000.00	RSSI	55,900,000.00	0.00	
Line 21, Column 5, Fiscal 2002 Investments	92,000,000.00	RSSI	92,000,000.00	0.00	
Line 21, Column 6, Fiscal 2003 Investments	101,400,000.00	RSSI	101,400,000.00	0.00	
Note 22 (Non-Federal Physical Property)					
Section A - Investments in Non-Federal Physical Property					
Line 21, Column 2, Fiscal 1999 Investments	458,700,000.00	RSSI	458,700,000.00	0.00	
Line 21, Column 3, Fiscal 2000 Investments	469,400,000.00	RSSI	469,400,000.00	0.00	
Line 21, Column 4, Fiscal 2001 Investments	665,600,000.00	RSSI	665,600,000.00	0.00	