



Pension Benefit Guaranty Corporation
Office of Inspector General
Evaluation Report

**Independent Accountants' Report
On Applying Agreed-Upon
Procedures For FACTS Data**

February 6, 2003

2003-4/23168-3

**Report of Independent Accountants
On Applying Agreed-Upon Procedures**

To the Inspector General of the
Pension Benefit Guaranty Corporation (PBGC)

We have performed the procedures enumerated in Attachment I, which were agreed to by the PBGC Office of Inspector General and Chief Financial Officer (CFO), the U.S. Department of the Treasury's Financial Management Service (FMS), the General Accounting Office, and the Office of Management and Budget, solely to assist you in analyzing the CFO's verification of the accompanying summarized Federal Agencies Centralized Trial-Balance System (FACTS) I Data to PBGC's financial statements for the single-employer and multiemployer programs (PBGC financial statements) as of and for the fiscal year ended September 30, 2002 (Attachments II, III, and IV). The PBGC CFO is responsible for the verification of the accompanying summarized FACTS I Data. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment I either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the PBGC CFO's verification of the accompanying summarized FACTS I Data to the PBGC financial statements as of and for the fiscal year ended September 30, 2002. 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 specified users identified in the first paragraph of this report, and is not intended to be and should not be used by anyone other than these specified parties.

PricewaterhouseCoopers LLP

February 5, 2003

**Independent Accountants' Report
On Applying Agreed-Upon Procedures
for summarized FACTS I Data**

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AGREED-UPON PROCEDURES

Procedures	Findings
<p>1. Trace the amounts for split U.S. Government Standard General Ledger (USSGL) accounts in the agency records to the Account Groupings Worksheet (AGW) split account worksheet. Clearly explain any differences.</p>	<p>We traced the amounts for split USSGL accounts in the agency records to the AGW split account worksheet. No differences were identified.</p>
<p>2. Trace the amounts for each line item in the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position to the related amounts on the AGW column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.</p>	<p>The "Consolidated Work Papers" (consolidated trial balance) were used by PBGC to consolidate its revolving and trust fund balances, and to prepare both the fiscal year 2002 financial statements and the summarized FACTS I Data.</p> <p>We traced the amounts for each line item included in PBGC's "Consolidated Work Papers" to the related amounts on the fiscal year 2002 audited financial statements (Statement of Financial Condition, Statement of Operations and Change in Net Position, and Statement of Cash Flows). The fiscal year 2002 audited financial statements are presented in millions. No differences (other than rounding differences) were noted.</p> <p>We also traced the amounts for each line item included in PBGC's "Consolidated Work Papers" to the related amounts on the fiscal year 2002 completed AGW. We found two differences under \$1.00; we performed no further testing.</p>

<p>3. Trace the amounts for each line item on the AGW Balance Sheet and AGW Statement of Changes in Net Position for the column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated Balance Sheet and audited agency consolidated Statement of Changes in Net Position. Clearly explain any differences.</p>	<p>We traced the amounts for each line item included in the completed AGW to the related amounts on the "Consolidated Work Papers" and the fiscal year 2002 audited financial statements (Statement of Financial Condition, Statement of Operations and Change in Net Position, and Statement of Cash Flows).</p> <p>We found two differences under \$1.00; we performed no further testing.</p>
<p>4. Foot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Difference." Clearly explain any differences.</p>	<p>We footed the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Amount from Agency Financial Statements." We footed and crossfooted the AGW Balance Sheet and AGW Statement of Changes in Net Position column titled "Difference." No differences were identified.</p>
<p>5. Read the explanation for any differences identified by the CFO for the AGW Balance Sheet and AGW Statement of Changes in Net Position and listed on each AGW. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the current-year audit of the related financial statements. Clearly explain any differences.</p>	<p>The CFO identified a \$0.50 difference on the Unreconciled Change in Net Position line at the bottom of the Statement of Changes in Net Position on the AGW. The difference was due to rounding in the prior year.</p>
<p>6. If there is an amount labeled as "difference" on the Net Position – End of Period line at the bottom of the Statement of Changes in Net Position on the AGW, read and compare the explanation for the difference identified by the CFO to the supporting documentation for the difference. Clearly explain any differences.</p>	<p>No difference identified.</p>

<p>7. Trace the amounts for each line item for total gross cost, total earned revenue and total net cost, net of intradepartmental amounts by budget functional classification (BFC) from the audited agency consolidated financial statement footnote to the amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>
<p>8. Trace the amounts for each line for total gross cost, total earned revenue and total net cost, net of intradepartmental amounts by BFC on the AGW Statement of Net Cost for the column titled "Amount from Agency Financial Statements" provided by the CFO to the related amounts on the audited agency consolidated financial statements footnote. Clearly explain any differences.</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>
<p>9. Trace the amounts for each line item in the audited agency consolidated financial statement footnote for gross cost, earned revenue and net cost for interdepartmental amounts by BFC to the related amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>

<p>10. Trace the amounts for each line item for gross cost, earned revenue and net cost for interdepartmental amounts by BFC from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>
<p>11. Trace the amounts for each line item for total gross cost, total earned revenue and total net cost from the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" to the related amounts on the audited agency consolidated financial statement footnote provided by the CFO. Clearly explain any differences.</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>
<p>12. Trace the amounts for each line item for total gross cost, total earned revenue and total net cost from the audited agency consolidated financial statement footnote to the related amounts on the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements" provided by the CFO. Clearly explain any differences.</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>

<p>13. Foot the AGW Statement of Net Cost column titled "Amount from Agency Financial Statements." Foot and crossfoot the AGW Statement of Net Cost column titled "Difference."</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>
<p>14. Read the explanation for the differences identified by the CFO for the AGW Statement of Net Cost. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.</p>	<p>Since PBGC is not required to verify a FACTS I Statement of Net Cost, we were unable to perform the procedure as stated. We did not identify any differences greater than \$1.00 as part of our testing in procedures nos. 1-6 and 15-17, where we compared the AGW and AGW FACTS I NOTES Review Schedule amounts to PBGC's audited financial statements and "Consolidated Work Papers." The CFO did not identify any differences (other than rounding differences) between the financial statements, "Consolidated Work Papers," and the summarized FACTS I Data.</p>
<p>15. Trace the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the agency consolidated financial statement footnotes, or other supporting data to the amounts on the AGW FACTS I NOTES Review Schedule columns titled "Agency Source" and "Amount from Agency Source." This should be done at the department level only. Clearly explain any differences.</p>	<p>We traced the amounts for each respective line item on the AGW FACTS I NOTES Review Schedule from the agency consolidated financial statement footnotes, or other supporting data to the amounts on the AGW FACTS I NOTES Review Schedule columns titled "Agency Source" and "Amount from Agency Source." No differences were identified.</p>
<p>16. Foot the AGW FACTS I NOTES Review Schedule column titled "Amount from Agency Source," and crossfoot the AGW FACTS I NOTES Review Schedule column titled "Difference."</p>	<p>We footed the AGW FACTS I NOTES Review Schedule column titled "Amount from Agency Source," and crossfooted the AGW FACTS I NOTES Review Schedule column titled "Difference." No differences were identified.</p>

<p>17. Read the explanations for the differences identified by the CFO for the AGW FACTS I NOTES Review Schedule. Review the explanation for consistency with supporting documentation and with the results of audit procedures performed in conjunction with the audit of the related financial statements. Clearly explain any differences.</p>	<p>No differences were identified by the CFO for the AGW FACTS I NOTES Review Schedule.</p>
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Pension Benefit Guaranty Corporation (1602)
Split Accounts Schedule
As of September 30, 2002

AGENCY SECTION

SGL Account	SGL Amount from FACTS	Audited Statement Line Item	Amount	Message
1310N	401,148,662.98	Receivable: Sponsors of Terminated Plans	233,232,425.61	Balance OK
		Receivable: Premiums	111,267,761.00	
		Receivables: Sale of Securities	44,950,827.85	
		Receivables: Notes Receivable	0.00	
		Receivables: Other	8,733,618.62	
		Receivables: Investment Income	2,964,029.90	
		401,148,662.98		
1319N	(28,290,281.26)	Receivables: Sponsors of Terminated Plans	(26,098,382.12)	Balance OK
		Receivables: Premiums	(1,818,493.00)	
		Receivables: Other	(373,406.14)	
		(28,290,281.26)		
1340N	66,184,701.69	Receivables: Sponsors of Terminated Plans	1,570,182.36	Balance OK
		Receivables: Premiums	2,526,182.00	
		Receivables: Investment Income	9,150,664.01	
		Receivables: Other	52,937,673.32	
		66,184,701.69		
1349N	(53,319,589.02)	Receivables: Premiums	(505,236.00)	Balance OK
		Receivables: Other	(52,814,353.02)	
		(53,319,589.02)		
1360N	12,700,326.83	Receivables: Premiums	12,380,313.00	Balance OK
		Receivable: Other	320,013.83	
		12,700,326.83		
1369N	(2,476,062.00)	Receivables: Premiums	(2,476,062.00)	Balance OK
		Receivable: Other	-	
		(2,476,062.00)		
1610F	12,094,171,000.00	Cash and Cash Equivalents	35,912,000.00	Balance OK
		Investment: Fixed Maturity Securities	12,058,259,000.00	
		12,094,171,000.00		

Pension Benefit Guaranty Corporation (1602)
Split Accounts Schedule
As of September 30, 2002

AGENCY SECTION

SGL Account	SGL Amount from FACTS	Audited Statement Line Item	Amount	Message
1618N	489,744,018.75	Investments: Fixed Maturity Securities	640,492.24	Balance OK
		Investments: Equity Securities	501,329,963.62	
		Investments: Real Estate	(3,480,513.86)	
		Investments: Other	(8,745,923.25)	
			489,744,018.75	
1690N	7,656,747,766.27	Investments: Fixed Maturities'	751,533,679.91	Balance OK
		Investments: Equity Securities	6,848,216,163.28	
		Investments: Real Estate	41,911,313.86	
		Investments: Other	15,086,609.22	
			7,656,747,766.27	
20,636,610,544.24				
2110N	250,849,977.08	Liabilities: Due for purchases of securities	83,112,141.48	Balance OK
		Liabilities: Accounts Payable and Acrued expenses	167,737,835.60	
			250,849,977.08	
2400N	25,279,267.00	Receivables: Other	(74,399.00)	Balance OK
		Liabilities: Unearned Premiums	25,353,666.00	
			25,279,267.00	
2690N	28,620,601,997.62	Liabilities: PVFB Trusteed Plans	21,662,958,436.97	Balance OK
		Liabilities: Terminated Plans Pending Trusteeship	475,514,998.74	
		Liabilities: Settlement & Judgment	160,607,833.91	
		Liabilities: Claims for Probable Terminations	6,321,520,728.00	
			28,620,601,997.62	
5310N.T.	101,176,466.39	Underwriting Income: Premium	1,767,003.00	Balance OK
		Underwriting Income: Other	27,764,676.74	
		Investment Income: Fixed	69,635,835.49	
		Investment Income: Other	2,008,951.16	
			101,176,466.39	
5320N.T.	7,374,259.00	Underwriting Income: Premium	7,166,365.00	Balance OK
		Underwriting Income: Other	207,894.00	
			7,374,259.00	
5900N.T.	37,168,135.64	Underwriting Expenses: Administrative	-	Balance OK
		Investment Income: Fixed	808,541.38	
		Investment Income: Equity	34,472,562.60	
		Investment Income: Other	1,887,031.66	
			37,168,135.64	

Pension Benefit Guaranty Corporation (1602)
Split Accounts Schedule
As of September 30, 2002

AGENCY SECTION

SGL Account	SGL Amount from FACTS	Audited Statement Line Item	Amount	Message
6100N	(209,400,186.31)	Underwriting Expenses: Administrative	(191,129,850.86)	Balance OK
		Investment Expenses	(18,270,335.45)	
			(209,400,186.31)	
7110N.T	(198,491,500.98)	Investment Income: Fixed	(19,781,393.33)	Balance OK
		Investment Income: Equity	(205,297,834.31)	
		Investment Income: Other	26,587,726.66	
			(198,491,500.98)	
7180N.T	(1,563,702,123.60)	Investment Income: Fixed	(7,845,897.18)	Balance OK
		Investment Income: Equity	(1,539,645,324.76)	
		Investment Income: Other	(16,210,901.66)	
			(1,563,702,123.60)	
7190N.T	-	Investment Income: Fixed		No Data Entered
		Investment Income: Equity		
		Investment Income: Other		
			-	
7210N.T	(176,961,006.97)	Investment Income: Fixed	-	Balance OK
		Investment Income: Equity	(176,961,006.97)	
		Investment Income: Other	-	
			(176,961,006.97)	
7280N.T	-	Investment Income: Fixed		No Data Entered
		Investment Income: Equity		
		Investment Income: Other		
			-	
7290N.T	-	Investment Income: Fixed		No Data Entered
		Investment Income: Other		
			-	
7600N	(12,215,296,931.27)	Losses from completed & probable terminations	(9,312,375,086.28)	Balance OK
		Actuarial Adjustments	(70,000,000.00)	
		Due to passage of time	(1,077,000,000.00)	
		Due to change in interest rate	(1,655,000,000.00)	
		Losses From financial assistance	(100,921,844.99)	
			(12,215,296,931.27)	

Pension Benefit Guaranty Corporation (1602)
Statement of Financial Condition
As of September 30, 2002

ACCOUNT TITLE	SGL #	Consolidated Amounts		DIFFERENCES	Explanations
		Agency Financial Statements	From FACTS IATB		
ASSETS					
CASH AND CASH EQUIVALENTS:	1010	972,748.23	972,748.23	-	
	1110N			-	
	1120N	2,500.00	2,500.00	-	
	1190N	682,556,742.78	682,556,742.78	-	
	1610F	35,912,000.00	35,912,000.00	-	
SUBTOTAL (CASH AND CASH EQUIVALENTS)		719,443,991.01	719,443,991.01	-	
INVESTMENTS, AT MARKET:					
FIXED MATURITY SECURITIES					
	1610F	12,058,259,000.00	12,058,259,000.00	-	
	1611F	(49,544,498.89)	(49,544,498.89)	-	
	1618F	1,672,684,100.31	1,672,684,100.31	-	
	1618N	640,492.24	640,492.24	-	
	1612F	2,489,705,005.01	2,489,705,005.01	-	
	1620N	361,679,558.12	361,679,558.12	-	
	1621N	(21,037,994.84)	(21,037,994.84)	-	
	1622N	5,807,444.65	5,807,444.65	-	
	1630F	740,000,000.00	740,000,000.00	-	
	1631F	(388,400,249.40)	(388,400,249.40)	-	
	1633F			-	
	1638F	49,123,131.70	49,123,131.70	-	
	1639F			-	
	1690F			-	
	1690N	751,533,679.91	751,533,679.91	-	
SUBTOTAL (FIXED MATURITY SECURITIES)		17,670,449,668.81	17,670,449,668.81	-	
EQUITY SECURITIES					
	1618N	501,329,963.62	501,329,963.62	-	
	1690N	6,848,216,163.28	6,848,216,163.28	-	
SUTOTAL (EQUITY SECURITIES)		7,349,546,126.90	7,349,546,126.90	-	
REAL ESTATE AND REAL ESTATE INVESTMENT TRUSTS					
	1618N	(3,480,513.86)	(3,480,513.86)	-	
	1690N	41,911,313.86	41,911,313.86	-	
SUTOTAL (REAL ESTATE & INVES. TRUST)		38,430,800.00	38,430,800.00	-	
OTHER					
	1618N	(8,745,923.25)	(8,745,923.25)	-	
	1690N	15,086,609.22	15,086,609.22	-	
SUBTOTAL (OTHER)		6,340,685.97	6,340,685.97	-	
TOTAL (INVESTMENTS)		25,064,767,281.68	25,064,767,281.68	-	

Pension Benefit Guaranty Corporation (1602)
Statement of Financial Condition
As of September 30, 2002

ACCOUNT TITLE	SGL #	Agency Financial Statements	Consolidated Amounts From FACTS I ATB	DIFFERENCES	Explanations
RECEIVABLES, NET: SPONSORS OF TERMINATED PLANS					
	1310N	233,232,425.61	233,232,425.61	-	
	1319N	(26,098,382.12)	(26,098,382.12)	-	
	1340N	1,570,182.36	1,570,182.36	-	
SUBTOTAL (SPONSORS OF TERMINATED PLANS)		208,704,225.85	208,704,225.85	-	
PREMIUMS					
	1310N	111,267,761.00	111,267,761.00	-	
	1319N	(1,818,493.00)	(1,818,493.00)	-	
	1340N	2,526,182.00	2,526,182.00	-	
	1349N	(505,236.00)	(505,236.00)	-	
	1360N	12,380,313.00	12,380,313.00	-	
	1369N	(2,476,062.00)	(2,476,062.00)	-	
SUBTOTAL (PREMIUMS)		121,374,465.00	121,374,465.00	-	
SALE OF SECURITIES		44,950,827.85	44,950,827.85	-	
NOTES RECEIVABLE			-	-	
INVESTMENT INCOME		2,964,029.90	2,964,029.90	-	
	1340F	195,345,915.49	195,345,915.49	-	
	1340N	9,150,664.01	9,150,664.01	-	
SUBTOTAL (Investment Income)		207,460,609.40	207,460,609.40	-	
OTHER					
	1310N	8,733,618.62	8,733,618.62	-	
	1319N	(373,406.14)	(373,406.14)	-	
	1340N	52,937,673.32	52,937,673.32	-	
	1349N	(52,814,353.02)	(52,814,353.02)	-	
	1350N	56,669,569.62	56,669,569.62	-	
	1359N	(62,146,447.81)	(62,146,447.81)	-	
	1360N	320,013.83	320,013.83	-	
	1369N		-	-	
	1410N	3,925.90	3,925.90	-	
	2400N	(74,399.00)	(74,399.00)	-	
	1990N	(172,947.75)	(172,947.75)	-	
SUBTOTAL (OTHER)		3,083,247.57	3,083,247.57	-	
TOTAL RECEIVABLES		585,573,375.67	585,573,375.67	-	

Pension Benefit Guaranty Corporation (1602)
Statement of Financial Condition
As of September 30, 2002

ACCOUNT TITLE	SGL #	Agency Financial Statements	Consolidated Amounts From FACTS I ATB	DIFFERENCES	Explanations
FURNITURE AND FIXTURES, NET					
	1750N	13,194,158.46	13,194,158.46	-	
	1759N	(9,648,158.83)	(9,648,158.83)	-	
	1820N		-	-	
	1829N		-	-	
	1830N	1,151,750.57	1,151,750.57	-	
	1839N	(1,019,164.62)	(1,019,164.62)	-	
SUBTOTAL (FURNITURE AND FIXTURES, NET)		3,678,585.58	3,678,585.58	-	
TOTAL ASSETS		26,373,463,233.94	26,373,463,233.94	-	
LIABILITIES:					
PRESENT VALUE OF FUTURE BENEFITS, NET:					
TRUSTEED PLANS	2690N	21,662,958,436.97	21,662,958,436.97	-	
TERMINATED PLANS PENDING TRUSTEESHIP	2690N	475,514,998.74	475,514,998.74	-	
SETTLEMENT AND JUDGMENTS	2690N	160,607,833.91	160,607,833.91	-	
CLAIMS FOR PROBABLE TERMINATIONS	2690N	6,321,520,728.00	6,321,520,728.00	-	
TOTAL (PRESENT VALUE OF FUTURE BENEFITS, NET)		28,620,601,997.62	28,620,601,997.62	-	
PV OF NONRECOVERABLE FUTURE FINANCIAL ASSISTANCE	2920N	774,707,045.00	774,707,045.00	-	
UNEARNED PREMIUMS	2320N	175,445,242.00	175,445,242.00	-	
	2400N	25,353,666.00	25,353,666.00	-	
SUBTOTAL (UNEARNED PREMIUMS)		200,798,908.00	200,798,908.00	-	
DUE FOR PURCHASES OF SECURITIES	2110N	83,112,141.48	83,112,141.48	-	
ACCOUNTS PAYABLE AND ACCRUED EXPENSES					
	2110N	167,737,835.60	167,737,835.60	-	
	2120N	896.13	896.13	-	
	2130N		-	-	
	2210N	1,109,666.97	1,109,666.97	-	
	2213F	497,393.43	497,393.43	-	
	2215F	(21,845.27)	(21,845.27)	-	
	2215N	(162.61)	(162.61)	-	
	2220N	4,072,240.80	4,072,240.80	-	
SUBTOTAL (ACCOUNTS PAYABLE AND ACCRUED EXPENSES)		173,396,025.05	173,396,025.05	-	

Pension Benefit Guaranty Corporation (1602)
Statement of Financial Condition
As of September 30, 2002

ACCOUNT TITLE	SGL #	Agency Financial Statements	Consolidated Amounts From FACTS I ATB	DIFFERENCES	Explanations
COMMITMENTS AND CONTINGENCIES					
TOTAL LIABILITIES		29,852,616,117.15	29,852,616,117.15	-	
Beginning Cumulative Results	3310	7,848,395,804.84	7,848,395,804.84	-	
CURRENT PERIOD RESULTS OF OPERATIONS					
	5310F	914,885,782.22	914,885,782.22	-	
	5310N	101,176,466.39	101,176,466.39	-	
	5320N	7,374,259.00	7,374,259.00	-	
	5329N		-	-	
	5500N	802,702,556.95	802,702,556.95	-	
	5780F	4,396,055.92	4,396,055.92	-	
	5900F	350.15	350.15	-	
	5900N	37,168,135.64	37,168,135.64	-	
	6100F	(4,751,977.04)	(4,751,977.04)	-	
	6100N	(209,400,186.31)	(209,400,186.31)	-	
	6330N	(21,747.79)	(21,747.79)	-	
	6400F	(7,886,877.60)	(7,886,877.60)	-	
	6400N	(2,919,789.11)	(2,919,789.11)	-	
	6720N	(15,510,742.71)	(15,510,742.71)	-	
	6730F	(4,396,055.92)	(4,396,055.92)	-	
	7110F	420,341,773.33	420,341,773.33	-	
	7110N	(198,491,500.98)	(198,491,500.98)	-	
	7180F	868,914,280.91	868,914,280.91	-	
	7180N	(1,563,702,123.60)	(1,563,702,123.60)	-	
	7190F		-	-	
	7190N		-	-	
	7210F	(85,020,611.26)	(85,020,611.26)	-	
	7210N	(176,961,006.97)	(176,961,006.97)	-	
	7280F		-	-	
	7280N		-	-	
	7290F		-	-	
	7290N		-	-	
	7600N	(12,215,296,931.27)	(12,215,296,931.27)	-	
SUBTOTAL (CURRENT PERIOD RESULTS OF OPERATIONS)		(11,327,399,890.05)	(11,327,399,890.05)	-	
NET POSITION		(3,479,004,085.21)	(3,479,004,085.21)	0.00	
TOTAL LIABILITIES AND NET POSITION		26,373,612,031.94	26,373,612,031.94	0.00	

	(1)	(4)	(5)	(6)	(7)	(8)
FACTS NOTE SGL Account Reference	Amount from FACTS NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)		Explanation
Note 3 (Fund Balance With Treasury-USSGL 1010)						
Section C - Adjusted Fund Balance with Treasury	972,748.23	AGW	972,748.23	0.00		
Note 5 (Plant, Property & Equipment)						
Line 11, Column (2) - Property, Plant & Equipment	14,345,909.03	SGL 1750N, 1830A	14,345,909.03	0.00		
Line 11, Column (3) - Accumulated Depreciation	10,667,323.45	SGL 1759N, 1839A	10,667,323.45	0.00		
Line 11, Column (4) - Net Property, Plant & Equipment	3,678,585.58	AGW	3,678,585.58	0.00		
Note 7 (Nonexchange Revenue and Related Receivables)						
Section A - Receivable from Nonexchange Transactions						
Line 9, Column (2) - Taxes Receivable 9/30/01	0.00			0.00		
Line 9, Column (3) - Allowance for Loss on Taxes Receivable 9/30/01	0.00			0.00		
Line 9, Column (4) - Taxes Receivable 9/30/02	0.00			0.00		
Line 9, Column (5) - Allowance for Loss on Taxes Receivable 9/30/02	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 Refund	0.00			0.00		

FACTS NOTE SGL Account Reference	Amount from FACTS NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
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	
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	0.00			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	7,374,259.00	AGW	7,374,259.00	0.00	
Line 9, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			0.00	
Line 9, Column (6) - Tax Revenue Refunds	0.00			0.00	
Total Nonexchange Revenue					
Line 10, Column (2) - Tax Revenue Collected	0.00			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	7,374,259.00	Total	7,374,259.00	0.00	
Line 10, Column (5) - Contra Revenue for Penalties, Fines and Administrative Fees	0.00			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)		28,620,601,997.62 AGW		0.00	
			28,620,601,997.62	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, Non-Interest Bearing Debt	0.00			0.00	
Line 4, Column 2, Total treasury securities	0.00			0.00	
Line 5, Column 2, Unamortized Premiums	0.00			0.00	
Line 6, 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 (to be completed by TVA only)	0.00			0.00	
Section F - Agency Investments in Federal Debt Securities					
Line 21, Column (2), Total Federal Securities Held as Investments in Government Accounts	12,834,171,000.00			0.00	
Line 22, Column (2), Discounts	437,944,748.29	SGL 1610F, 1630F	12,834,171,000.00	0.00	
Line 23, Column (2), Premiums	2,489,705,005.01	SGL 1611F, 1631F	437,944,748.29	0.00	
Line 24, Column (2), Amortization of Discounts and Premiums	0.00	SGL 1612F	2,489,705,005.01	0.00	
Line 25, Column (2), Unrealized Gains (+) or Losses (-) Due to Adjustments for Market Value	1,721,807,232.01		0.00	0.00	
Line 26, Column (2), Net Federal Debt Securities Held as Investments in Government Accounts	16,607,738,488.73	SGL 1618F, 1638F	1,721,807,232.01	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	0.00			0.00	
Heritage Cultural Assets	0.00			0.00	
Other Classes of Heritage Assets	0.00			0.00	

FACTS INOTE SGL Account Reference	Amount from FACTS / NOTE Report Date (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (6)	Explanation
Stewardship Land Acquired	0.00			0.00	
Total Cost of Assets	0.00			0.00	
Note 13 (Federal Employee and Veteran Benefits Payable)					
Section A					
Line 4, Column (2) - Employer Contributions - USSGL 6400F.24	7,839,206.04	SGL 6400F24	7,839,206.04	0.00	
Line 4, Column (3) - Employee Contributions	0.00			0.00	
Line 4, Column (4) - Inputed Costs - USSGL 6730F.24	4,396,055.92	AGW	4,396,055.92	0.00	
Line 4, Column (5) - Total Cost	12,235,261.96	Total	12,235,261.96	0.00	
Section B					
Line 1, Pension Liability/Asset - 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 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					
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 B - Changes in Accounting Principles					
Line 10, Column (2) - USSGL 7400N - Decreases to Equity (Debit)	0.00			0.00	
Line 10, Column (3) - USSGL 7400N - Increases to Equity (Credit)	0.00			0.00	
Line 10, Column (4) - USSGL 7400F - Decreased to Equity (Debit)	0.00			0.00	
Line 10, Column (5) - USSGL 7400F - Increases to Equity (Credit)	0.00			0.00	
Total Prior Period Adjustment	0.00	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	

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) - (5)	Explanation
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	
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	

FACTS NOTE SGL Account Reference	Amount from FACTS NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (5)	Explanation
Note 16 (Deferred Maintenance)					
Section A					
Buildings, Structures and Facilities					
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					
Furniture, Fixtures and Equipment					
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					
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	0.00			0.00	
b) High	0.00			0.00	
c) Critical Maintenance	0.00			0.00	
Section C					
Heritage Assets					
Line 10, Column (2), Total Deferred Maintenance on Heritage Assets	0.00			0.00	
Line 10, Column (3), Total Deferred Maintenance on Heritage Assets	0.00			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	682,556,742.78	AGW	682,556,742.78	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	-172,947.75	AGW	-172,947.75	0.00	
Section D - Other Accrued Liabilities - USSGL 2190N					
Line 6 - Total Other Accrued Liabilities	0.00			0.00	
Section E - Contingent Liabilities - USSGL 2920N					
Line 6 - Total Contingent Liabilities	774,707,045.00	AGW	774,707,045.00	0.00	
Section F - Custodial Liabilities - USSGL 2980N					
Line 10, Total Custodial Liabilities	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) - (5)	Explanation
Section G - Other Liabilities - USSGL 2990N					
Line 1, Tax Refunds Payable	0.00			0.00	
Line 2, Monetized SDRs	0.00			0.00	
Line 3, Allocated SDRs	0.00			0.00	
Line 4, Gold Certificates	0.00			0.00	
Lines 5 - 10	0.00			0.00	
Section H - Other Gains					
Line 6, USSGL 7190N	0.00			0.00	
Section I - Other Losses					
Line 6, USSGL 7290N	0.00			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	56,251,850.87	Included in 1350N	56,251,850.87	0.00	
Line 11, Column (6), Value of Assets Related to Direct Loans	0.00			0.00	
Section C: Direct Loans Obligated After Fiscal 1991					
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	
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	0.00			0.00	
Line 11, Column (6), Value of Assets Related to Defaulted Guaranteed Loans Receivable, Net	0.00			0.00	
Section E - Defaulted Guaranteed Loans from Post-1991 Guarantees					
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	
Section F - Guaranteed Loans Outstanding					
Line 11, Column (2), Outstanding Principal of Guaranteed Loans, Face Value	0.00			0.00	
Line 11, Column (3), Amount of Outstanding Principal Guaranteed	0.00			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	0.00			0.00	
Section H - Subsidy Expense for Post-1991 Direct Loans					
Total Direct Loan Subsidy Expense					
Line 11, Column (2), Amount	0.00			0.00	
Section I - Subsidy Expense for Post-1991 Loan Guarantees					
Total Loan Guarantee Subsidy Expense					
Line 11, Column (2), Amount	0.00			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	86,800,000.00	Agency F/S Note 8	86,800,000.00	0.00	
Line 21, Column 4, Total Long Term Leases	86,800,000.00	Total	86,800,000.00	0.00	
Section B - Unexpended Obligations					
Line 21, Column 2, From the Public	40,715,740.79	Revolving Fund G/L	40,715,740.79	0.00	
Line 21, Column 3, From other Government Entities	13,506,570.56	Revolving Fund G/L	13,506,570.56	0.00	
Line 21, Column 4, Total	54,222,311.35	Revolving Fund G/L	54,222,311.35	0.00	
Section C - Insurance Contingencies					
Line 21, Column 2, Possible Contingency	35,546,076,308.00	Agency F/S Note 7	35,546,076,308.00	0.00	
Line 21, Column 3, Insurance in Force	0.00			0.00	
Section D - Unadjudicated Claims					
Line 21, Total Unadjudicated Claims	126,000,000.00	Agency F/S Note 14	126,000,000.00	0.00	
Section E - Other Contingencies					
Line 6, Total Other Contingencies	0.00			0.00	
Section F - Other Commitments					
Line 6, Total Other Commitments	0.00			0.00	

FACTS NOTE SGL Account Reference	Amount from FACTS NOTE Report Data (Department Level)	Agency Source DATA (Department Level)	Amount from Agency Source DATA (Department Level)	Variance (4) - (5)	Explanation
Note 20 (Human Capital)					
Section A - Investments In Human Capital					
Line 21, Column 2, Fiscal 1999 Investments	0.00				
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Note 21 (Research and Development)					
Section A - Investments In Basic Research					
Line 21, Column 2, Fiscal 1999 Investments	0.00				
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Section C - Investments In Applied Research					
Line 21, Column 2, Fiscal 1999 Investments	0.00				
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Section E - Investments In Development					
Line 21, Column 2, Fiscal 1999 Investments	0.00				
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investments	0.00			0.00	
Note 22 (Non-Federal Physical Property)					
Section A - Investments In Non-Federal Physical Property					
Line 21, Column 2, Fiscal 1999 Investments	0.00				
Line 21, Column 3, Fiscal 2000 Investments	0.00			0.00	
Line 21, Column 4, Fiscal 2001 Investments	0.00			0.00	
Line 21, Column 5, Fiscal 2002 Investment	0.00			0.00	