

## PART 2: Annual Financial Report

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### Consolidated Statement of Changes in Net Position For the Fiscal Year Ended September 30, 2012 (In Millions)

	Combined Earmarked Funds	Combined All Other Funds	Elimi- nation	Consolidated Total
<b>CUMULATIVE RESULTS OF OPERATIONS</b>				
<b>Beginning Balance</b>	\$ 43,611	\$ (306,451)	\$ -	\$ (262,840)
<b>Budgetary Financing Sources</b>				
Appropriations Used (Note 22)	492	427,987	-	428,479
Non-Exchange Revenue	423	200	(3)	620
Donations and Forfeitures of Cash/Equivalent	186	-	-	186
Transfers In/Out Without Reimbursement	(129)	129	-	-
Other	15	133	-	148
<b>Other Financing Sources (Non-Exchange)</b>				
Donation/Forfeiture of Property	174	-	-	174
Accrued Interest and Discount on Debt (Note 22)	-	95,877	-	95,877
Transfers In/Out Without Reimbursement	(87)	40	-	(47)
Imputed Financing Sources (Note 21)	64	1,266	(518)	812
Transfers to the General Fund and Other (Note 20)	101	(46,442)	-	(46,341)
<b>Total Financing Sources</b>	1,239	479,190	(521)	479,908
Net Cost of Treasury Operations and Non-Entity Costs	(1,827)	(143,875)	521	(145,181)
Net Change	(588)	335,315	-	334,727
<b>Cumulative Results of Operations</b>	43,023	28,864	-	71,887
<b>UNEXPENDED APPROPRIATIONS</b>				
<b>Beginning Balance</b>	200	342,778	-	342,978
<b>Budgetary Financing Sources</b>				
Appropriations Received (Notes 20 and 22)	492	418,638	-	419,130
Appropriations Transferred In/Out	-	142	-	142
Other Adjustments	-	(16,262)	-	(16,262)
Appropriations Used (Note 22)	(492)	(427,987)	-	(428,479)
<b>Total Budgetary Financing Sources</b>	-	(25,469)	-	(25,469)
<b>Total Unexpended Appropriations</b>	200	317,309	-	317,509
<b>Net Position</b>	\$ 43,223	\$ 346,173	\$ -	\$ 389,396

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

**Consolidated Statement of Changes in Net Position  
For the Fiscal Year Ended September 30, 2011  
(In Millions)**

	<b>Combined Earmarked Funds</b>	<b>Combined All Other Funds</b>	<b>Elimi- nation</b>	<b>Consolidated Total</b>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>				
<b>Beginning Balance</b>	\$ 41,426	\$ (340,887)	\$ -	\$ (299,461)
<b>Budgetary Financing Sources</b>				
Appropriations Used	536	547,593	-	548,129
Non-Exchange Revenue	230	154	(5)	379
Donations and Forfeitures of Cash/Equivalent	586	-	-	586
Transfers In/Out Without Reimbursement	(51)	51	-	-
Other	-	4,550	-	4,550
<b>Other Financing Sources (Non-Exchange)</b>				
Donation/Forfeiture of Property	163	-	-	163
Accrued Interest and Discount on Debt	-	14,042	-	14,042
Transfers In/Out Without Reimbursement	(97)	37	-	(60)
Imputed Financing Sources (Note 21)	75	1,265	(415)	925
Transfers to the General Fund and Other (Note 20)	249	(128,187)	-	(127,938)
<b>Total Financing Sources</b>	<b>1,691</b>	<b>439,505</b>	<b>(420)</b>	<b>440,776</b>
Net Cost of Treasury Operations and Non-Entity Costs	494	(405,069)	420	(404,155)
Net Change	2,185	34,436	-	36,621
<b>Cumulative Results of Operations</b>	<b>43,611</b>	<b>(306,451)</b>	<b>-</b>	<b>(262,840)</b>
<b>UNEXPENDED APPROPRIATIONS</b>				
<b>Beginning Balances</b>	200	400,357	-	400,557
<b>Budgetary Financing Sources</b>				
Appropriations Received (Note 20)	536	498,187	-	498,723
Appropriations Transferred In/Out	-	129	-	129
Other Adjustments	-	(8,302)	-	(8,302)
Appropriations Used	(536)	(547,593)	-	(548,129)
<b>Total Budgetary Financing Sources</b>	<b>-</b>	<b>(57,579)</b>	<b>-</b>	<b>(57,579)</b>
<b>Total Unexpended Appropriations</b>	<b>200</b>	<b>342,778</b>	<b>-</b>	<b>342,978</b>
<b>Net Position</b>	<b>\$ 43,811</b>	<b>\$ 36,327</b>	<b>\$ -</b>	<b>\$ 80,138</b>

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

**Combined Statement of Budgetary Resources  
For the Fiscal Year Ended September 30, 2012  
(In Millions)**

	<b>Budgetary</b>	<b>Non- Budgetary Financing</b>	<b>2012 Total</b>
<b>BUDGETARY RESOURCES</b>			
Unobligated balance brought forward, October 1	\$ 340,384	\$ 28,570	\$ 368,954
Recoveries of prior year unpaid obligations	2,818	10,531	13,349
Other changes in unobligated balance	(3,542)	(37,484)	(41,026)
Unobligated balance from prior year budget authority, net	339,660	1,617	341,277
Appropriations (discretionary and mandatory) (Notes 20 and 22)	429,535	-	429,535
Borrowing authority (discretionary and mandatory) (Note 22)	-	11,019	11,019
Spending authority from offsetting collections	9,727	24,503	34,230
<b>Total Budgetary Resources</b>	<b>778,922</b>	<b>\$ 37,139</b>	<b>\$ 816,061</b>
<b>STATUS OF BUDGETARY RESOURCES</b>			
Obligations incurred (Note 22)	\$ 458,137	\$ 18,326	\$ 476,463
Unobligated balance, end of year:			
Apportioned	227,587	3,948	231,535
Exempt from apportionment	23,692	-	23,692
Unapportioned	69,506	14,865	84,371
Total unobligated balance brought forward, end of year	320,785	18,813	339,598
<b>Total Status of Budgetary Resources</b>	<b>\$ 778,922</b>	<b>\$ 37,139</b>	<b>\$ 816,061</b>
<b>CHANGE IN OBLIGATED BALANCE</b>			
Unpaid obligations, gross, brought forward, October 1	\$ 148,351	\$ 123,802	\$ 272,153
Uncollected customer payments from federal sources, brought forward, October 1	(201)	(969)	(1,170)
Obligated balance, net, start of year	148,150	122,833	270,983
Obligations incurred (Note 22)	458,137	18,326	476,463
Outlays, gross	(461,363)	(20,731)	(482,094)
Change in uncollected customer payments from federal sources	15	151	166
Recoveries of prior year unpaid obligations	(2,818)	(10,531)	(13,349)
Obligated balance, end of year:			
Unpaid obligations, gross, end of year	142,307	110,866	253,173
Uncollected customer payments from federal sources, end of year	(186)	(818)	(1,004)
<b>Obligated Balance, End of Year</b>	<b>\$ 142,121</b>	<b>\$ 110,048</b>	<b>\$ 252,169</b>
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>			
Budget authority, gross (discretionary and mandatory)	\$ 439,262	\$ 35,522	\$ 474,784
Actual offsetting collections (discretionary and mandatory)	(9,743)	(157,152)	(166,895)
Change in uncollected customer payments from federal sources (discretionary and mandatory)	15	151	166
<b>Budget Authority, net (Discretionary and Mandatory)</b>	<b>\$ 429,534</b>	<b>\$ (121,479)</b>	<b>\$ 308,055</b>
Outlays, gross (discretionary and mandatory)	\$ 461,363	\$ 20,731	\$ 482,094
Actual offsetting collections (discretionary and mandatory)	(9,743)	(157,152)	(166,895)
Outlays, net (discretionary and mandatory)	451,620	(136,421)	315,199
Distributed offsetting receipts	(73,881)	-	(73,881)
<b>Agency Outlays, Net (Discretionary and Mandatory)</b>	<b>\$ 377,739</b>	<b>\$ (136,421)</b>	<b>\$ 241,318</b>

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**Combined Statement of Budgetary Resources  
For the Fiscal Year Ended September 30, 2011  
(In Millions)**

	<b>Budgetary</b>	<b>Non- Budgetary Financing</b>	<b>2011 Total</b>
<b>BUDGETARY RESOURCES</b>			
Unobligated balance brought forward, October 1	\$ 348,424	\$ 23,819	\$ 372,243
Recoveries of prior year unpaid obligations	11,058	5,671	16,729
Other changes in unobligated balance	(329)	(22,697)	(23,026)
Unobligated balance from prior year budget authority, net	359,153	6,793	365,946
Appropriations (discretionary and mandatory) (Note 20)	508,591	(12,403)	496,188
Borrowing authority (discretionary and mandatory) (Note 22)	1	157,059	157,060
Spending authority from offsetting collections	11,048	58,759	69,807
<b>Total Budgetary Resources</b>	<b>\$ 878,793</b>	<b>\$ 210,208</b>	<b>\$ 1,089,001</b>
<b>STATUS OF BUDGETARY RESOURCES</b>			
Obligations incurred (Note 22)	\$ 538,409	\$ 181,638	\$ 720,047
Unobligated balance, end of year:			
Apportioned	246,296	510	246,806
Exempt from apportionment	23,980	-	23,980
Unapportioned	70,108	28,060	98,168
Total unobligated balance brought forward, end of year	340,384	28,570	368,954
<b>Total Status of Budgetary Resources</b>	<b>\$ 878,793</b>	<b>\$ 210,208</b>	<b>\$ 1,089,001</b>
<b>CHANGE IN OBLIGATED BALANCE</b>			
Unpaid obligations, gross, brought forward, October 1	\$ 182,707	\$ 49,491	\$ 232,198
Uncollected customer payments from federal sources, brought forward, October 1	(192)	(23,817)	(24,009)
Obligated balance, net, start of year	182,515	25,674	208,189
Obligations incurred (Note 22)	538,409	181,638	720,047
Outlays, gross	(561,707)	(101,655)	(663,362)
Change in uncollected customer payments from federal sources	(9)	22,847	22,838
Recoveries of prior year unpaid obligations	(11,058)	(5,671)	(16,729)
Obligated balance, end of year:			
Unpaid obligations gross, end of year	148,351	123,802	272,153
Uncollected customer payments from federal sources, end of year	(201)	(969)	(1,170)
<b>Obligated balance, End of Year</b>	<b>\$ 148,150</b>	<b>\$ 122,833</b>	<b>\$ 270,983</b>
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>			
Budget authority, gross (discretionary and mandatory)	\$ 519,640	\$ 203,415	\$ 723,055
Actual offsetting collections (discretionary and mandatory)	(11,048)	(219,002)	(230,050)
Change in uncollected customer payments from federal sources (discretionary and mandatory)	(9)	22,847	22,838
<b>Budget Authority, net (Discretionary and Mandatory)</b>	<b>\$ 508,583</b>	<b>\$ 7,260</b>	<b>\$ 515,843</b>
Outlays, gross (discretionary and mandatory)	\$ 561,707	\$ 101,655	\$ 663,362
Actual offsetting collections (discretionary and mandatory)	(11,048)	(219,002)	(230,050)
Outlays, net (discretionary and mandatory)	550,659	(117,347)	433,312
Distributed offsetting receipts	(119,958)	-	(119,958)
<b>Agency Outlays, Net (Discretionary and Mandatory)</b>	<b>\$ 430,701</b>	<b>\$ (117,347)</b>	<b>\$ 313,354</b>

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**Statements of Custodial Activity**  
**For the Fiscal Years Ended September 30, 2012 and 2011**  
**(In Millions)**

	<b>2012</b>	<b>2011</b>
<b>Sources of Custodial Revenue (Note 23)</b>		
Individual Income and FICA Taxes	\$ 2,159,990	\$ 2,102,030
Corporate Income Taxes	281,462	242,848
Estate and Gift Taxes	14,450	9,079
Excise Taxes	79,554	72,794
Railroad Retirement Taxes	4,773	4,692
Unemployment Taxes	7,159	6,893
Deposit of Earnings, Federal Reserve System	81,957	82,546
Fines, Penalties, Interest, and Other Revenue	623	591
<b>Total Revenue Received</b>	<b>2,629,968</b>	2,521,473
Less Refunds	<b>(373,752)</b>	(416,221)
<b>Net Revenue Received</b>	<b>2,256,216</b>	2,105,252
Non-Cash Accrual Adjustment	5,543	(150)
Non-TARP Investments in American International Group, Inc. (Note 26):		
Cash Proceeds from Sale of Stock	12,992	1,973
Non-Cash Market Adjustments	<b>(8,251)</b>	(9,944)
<b>Total Custodial Revenue</b>	<b>2,266,500</b>	2,097,131
 <b>Disposition of Custodial Revenue (Note 23)</b>		
Amounts Provided to Fund Non-Federal Entities	386	462
Amounts Provided to Fund the Federal Government	2,255,830	2,104,790
Non-Cash Accrual Adjustment		
Amounts to be Provided to the General Fund	4,000	-
Accrual Adjustment	1,543	(150)
Non-TARP Investments in American International Group, Inc. (Note 26):		
Cash Proceeds from Stock Sales Provided to Fund the Federal Government	12,992	1,973
Non-Cash Market Adjustment	<b>(8,251)</b>	(9,944)
<b>Total Disposition of Custodial Revenue</b>	<b>2,266,500</b>	2,097,131
<b>Net Custodial Revenue</b>	<b>\$ -</b>	<b>\$ -</b>

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

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**Fund Balance As of September 30, 2012 and 2011,  
fund balance consisted of the following (in millions):**

	<b>2012</b>	2011
Appropriated Funds	\$ 315,690	\$ 344,913
Revolving Funds	26,698	35,464
Special Funds	976	721
Clearing Funds	681	392
Deposit Funds	163	170
Other Funds (principally Receipt, Trust, and Suspense Funds)	138	124
<b>Total Fund Balance</b>	<b>\$ 344,346</b>	<b>\$ 381,784</b>

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**Status of Fund Balance As of September 30, 2012 and 2011,  
the status of the fund balance consisted of the following (in millions):**

	<b>2012</b>	2011
Unobligated Balance – Available	\$ 255,227	\$ 270,786
Unobligated Balance - Not Available	84,371	98,168
Unpaid Obligations	252,169	270,983
Subtotal	591,767	639,937
Adjustment for Borrowing Authority	(109,930)	(123,844)
Adjustment for ESF	(103,763)	(105,026)
Adjustment for IMF	(32,093)	(27,065)
Adjustment for Intra-Treasury Investments	(7,251)	(7,024)
Adjustment for Non-Budgetary Funds	973	674
Adjustment for Authority Unavailable for Obligations	3,706	3,721
Other Adjustments	937	411
<b>Total Status of Fund Balance</b>	<b>\$ 344,346</b>	<b>\$ 381,784</b>

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**As of September 30, 2012 and 2011,  
entity intra-governmental loans (issued by the FFB) and interest receivable consisted of  
the following  
(in millions):**

	<b>Loans Receivable</b>	<b>Interest Receivable</b>	<b>2012 Total</b>	<b>Loans Receivable</b>	<b>Interest Receivable</b>	<b>2011 Total</b>
Department of Agriculture	\$ 37,750	\$ 343	\$ 38,093	\$ 34,178	\$ 48	\$ 34,226
United States Postal Service <sup>(1)</sup>	15,000	48	15,048	13,000	47	13,047
Department of Energy	12,171	35	12,206	6,929	15	6,944
General Services Administration	1,819	32	1,851	1,898	33	1,931
Other Agencies	1,123	7	1,130	1,083	8	1,091
<b>Total Entity Intra-governmental</b>	<b>\$ 67,863</b>	<b>\$ 465</b>	<b>\$ 68,328</b>	<b>\$ 57,088</b>	<b>\$ 151</b>	<b>\$ 57,239</b>

(1) The United States Postal Service (USPS) experienced an operating deficit in fiscal year 2012. The Department, Congress, and other stakeholders are aware of the current and long-term financial issues of the USPS. Congress is considering legislative solutions for returning the USPS to financial stability.

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## Trouble Asset Relief Program Direct Loans and Equity Investments

As of September 30, 2012 (in millions)	CPP	AIG	AIFP	PPIP	Other Programs	2012
<b>Direct Loans and Equity Investment Programs:</b>						
Direct Loans and Equity Investment Outstanding, Gross	\$ 8,664	\$ 6,727	\$ 37,252	\$ 9,763	\$ 667	\$ 63,073
Subsidy Cost Allowance	(2,930)	(1,658)	(19,706)	1,015	437	(22,842)
<b>Direct Loans and Equity Investments Outstanding, Net</b>						
	\$ 5,734	\$ 5,069	\$ 17,546	\$ 10,778	\$ 1,104	\$ 40,231
<b>New Loans or Investments Disbursed</b>						
	\$ -	\$ -	\$ -	\$ 1,048	\$ -	\$ 1,048
<b>Obligations for Loans and Investments Not Yet Disbursed</b>						
	\$ -	\$ -	\$ -	\$ 3,058	\$ 1,300	\$ 4,358
<b>Reconciliation of Subsidy Cost Allowance:</b>						
Balance, Beginning of Period	\$ 4,857	\$ 20,717	\$ 19,440	\$ (2,434)	\$ (279)	\$ 42,301
Subsidy Cost for Disbursements and Modifications	973	-	-	(31)	-	942
Interest and Dividend Revenue	572	191	534	1,426	10	2,733
Net Proceeds from Sales and Repurchases of Assets in Excess (Less than) Cost	(285)	(9,735)	9	223	-	(9,788)
Net Interest Income (Expense) on Borrowings from BPD and Financing Account Balance	(290)	(349)	(507)	(439)	(41)	(1,626)
Balance, End of Period, Before Reestimates	5,827	10,824	19,476	(1,255)	(310)	34,562
Subsidy Reestimates	(2,897)	(9,166)	230	240	(127)	(11,720)
<b>Balance, End of Period</b>	\$ 2,930	\$ 1,658	\$ 19,706	\$ (1,015)	\$ (437)	\$ 22,842
<b>Reconciliation of Subsidy Cost:</b>						
Subsidy Cost for Disbursements	\$ -	\$ -	\$ -	\$ (31)	\$ -	\$ (31)
Subsidy Cost for Modifications	973	-	-	-	-	973
Subsidy Reestimates	(2,897)	(9,166)	230	240	(127)	(11,720)
<b>Total Direct Loans and Equity Investment Programs Subsidy Cost (Income)</b>	\$ (1,924)	\$ (9,166)	\$ 230	\$ 209	\$ (127)	\$ (10,778)
<b>As of September 30, 2011 (in millions)</b>						
	CPP	AIG	AIFP	PPIP	Other Programs	2011
<b>Direct Loans and Equity Investment Programs:</b>						
Direct Loans and Equity Investment Outstanding, Gross	\$ 17,299	\$ 51,087	\$ 37,278	\$ 15,943	\$ 798	\$ 122,405
Subsidy Cost Allowance	(4,857)	(20,717)	(19,440)	2,434	279	(42,301)
<b>Direct Loans and Equity Investments Outstanding, Net</b>						
	\$ 12,442	\$ 30,370	\$ 17,838	\$ 18,377	\$ 1,077	\$ 80,104
<b>New Loans or Investments Disbursed</b>						
	\$ -	\$ 20,292	\$ -	\$ 3,421	\$ 126	\$ 23,839
<b>Obligations for Loans and Investments Not Yet Disbursed</b>						
	\$ -	\$ -	\$ -	\$ 4,279	\$ 4,200	\$ 8,479
<b>Reconciliation of Subsidy Cost Allowance:</b>						
Balance, Beginning of Period	\$ 1,546	\$ 21,405	\$ 14,529	\$ (676)	\$ (59)	\$ 36,745
Subsidy Cost for Disbursements and Modifications	(1,010)	20,085	(174)	(15)	1	18,887
Interest and Dividend Revenue	1,283	450	1,280	428	20	3,461
Fee Income	-	165	-	-	-	165
Net Proceeds from Sales and Repurchases of Assets in Excess of (Less than) Cost	4,540	(1,918)	(5,165)	91	190	(2,262)
Net Interest Income (Expense) on Borrowings from BPD and Financing Account Balance	(686)	(938)	(945)	(418)	(29)	(3,016)
Balance, End of Period, Before Reestimates	5,673	39,249	9,525	(590)	123	53,980
Subsidy Reestimates	(816)	(18,532)	9,915	(1,844)	(402)	(11,679)
<b>Balance, End of Period</b>	\$ 4,857	\$ 20,717	\$ 19,440	\$ (2,434)	\$ (279)	\$ 42,301
<b>Reconciliation of Subsidy Cost:</b>						
Subsidy Cost for Disbursements	\$ -	\$ 20,085	\$ -	\$ (15)	\$ 1	\$ 20,071
Subsidy Cost for Modifications	(1,010)	-	(174)	-	-	(1,184)
Subsidy Reestimates	(816)	(18,532)	9,915	(1,844)	(402)	(11,679)
<b>Total Direct Loans and Equity Investment Programs Subsidy Cost (Income)</b>	\$ (1,826)	\$ 1,553	\$ 9,741	\$ (1,859)	\$ (401)	\$ 7,208

Table presented on page 99  
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**As of September 30, 2012 and 2011,  
the Department's investments in the GSEs consisted of the following (in  
millions):**

<b>GSEs Investments</b>	<b>Gross Investments As of 9/30/12</b>	<b>Cumulative Valuation Loss</b>	<b>9/30/12 Fair Value</b>
Fannie Mae Senior Preferred Stock	\$ 116,989	\$ (51,331)	\$ 65,658
Freddie Mac Senior Preferred Stock	72,160	(30,224)	41,936
Fannie Mae Warrants Common Stock	3,104	(1,956)	1,148
Freddie Mac Warrants Common Stock	2,264	(1,664)	600
<b>Total GSEs Investments</b>	<b>\$ 194,517</b>	<b>\$ (85,175)</b>	<b>\$ 109,342</b>

Table presented on page 101  
(PDF Page 64)

**As of September 30, 2012 and 2011,  
the summarized unaudited aggregated financial condition of the GSEs was as follows (in  
millions):**

	<b>2012</b>	<b>2011</b>
<b>Combined Assets</b>		
Investment Securities	\$ 338,974	\$ 422,741
Mortgage Loans	4,641,231	4,715,057
Other	262,548	248,415
<b>Total Combined Assets</b>	<b>5,242,753</b>	<b>5,386,213</b>
<b>Combined Liabilities</b>		
Long-Term Debt	4,963,297	4,974,759
Other	272,137	425,236
<b>Total Combined Liabilities</b>	<b>5,235,434</b>	<b>5,399,995</b>
<b>Combined Net Equity (Deficit)</b>	<b>\$ 7,319</b>	<b>\$ (13,782)</b>
<b>For the Nine Months Ended September 30</b>		
Combined Net Interest Income	\$ 29,097	\$ 28,832
Combined Provisions for Loan Losses	(3,628)	(28,672)
<b>Combined Net Interest Income After Provision for Loan Losses</b>	<b>\$ 25,469</b>	<b>\$ 160</b>
<b>Combined Regulatory Capital - Minimum Capital Deficit as of September 30</b>	<b>\$ (231,949)</b>	<b>\$ (231,531)</b>

Table presented on page 141 under Multilateral Development Banks  
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	<b>2012</b>	2011
Inter-American Development Bank	<b>\$ 32,786</b>	\$ 28,687
International Bank for Reconstruction and Development	<b>31,805</b>	29,966
Asian Development Bank	<b>11,027</b>	8,469
European Bank for Reconstruction and Development	<b>3,055</b>	1,803
African Development Bank	<b>2,053</b>	1,545
North American Development Bank	<b>1,275</b>	1,275
Multilateral Investment Guarantee Agency <sup>(1)</sup>	<b>315</b>	293
<b>Total</b>	<b>\$ 82,316</b>	\$ 72,038

## PART 3: Other Accompanying Information

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**Details of the Audit Reports with Potential Monetary Benefits  
on Which Management Decisions Were Made On or Before September 30, 2011,  
But Final Actions Have Not Been Taken as of September 30, 2012  
(Dollars In Millions)**

(Table presented on Next Page of this document)

	Report No.	Report Issue Date	Brief Description	Dis-allowed Costs	Funds Put to Better Use	Revenue Enhancement	Total	Due Date
IRS	2006-1c-142	9/25/2006	The IRS Contracting Officer (CO) should use the results of the Defense Contract Audit Agency (DCAA) report to fulfill his/her duties in awarding and administering contracts.	\$ 32.4	-	-	\$ 32.4	10/15/2012
<b>FY 2006</b>	<b>1</b>			<b>\$ 32.4</b>			<b>\$ 32.4</b>	
<b>FY 2007</b>	<b>N/A</b>			-	-	-	-	N/A
<b>FY 2008</b>	<b>N/A</b>			-	-	-	-	N/A
IRS	2009-10-107	7/24/2009	IRS should develop procedures requiring that workstation sharing levels are included in space needs assessments. When implementing these procedures, IRS should adjust its space needs to reflect workstation sharing and take action to release any unneeded space identified, where appropriate.	-	30.0	-	30.0	1/15/2014
IRS	2009-1c-134	9/28/2009	The IRS CO should use the results of the DCAA report to fulfill his/her duties in awarding and administering contracts.	0.1	-	-	0.1	10/15/2012
<b>FY 2009</b>	<b>2</b>			<b>\$ 0.1</b>	<b>\$ 30.0</b>	<b>\$ 0</b>	<b>\$30.1</b>	
IRS	2010-40-117	9/14/2010	IRS should revise the criteria used to determine who will receive a notice to include individuals identified by the Duplicate TIN Use database when (1) a TIN is used as a secondary taxpayer on one tax return and as a dependent and/or for the EITC on another tax return, and (2) a TIN is used as a qualifying child for the child and dependent care credit, adoption credit, education credits, and child tax credit.	-	1,297.6	-	1,297.6	1/15/2013
<b>FY 2010</b>	<b>1</b>			<b>\$ 0</b>	<b>\$ 1,297.6</b>	<b>\$ 0</b>	<b>\$1,297.6</b>	
IRS	2011-1c-017	2/24/2011	IRS should use the DCAA audit report to fill his/her duties in awarding and administering contracts. When negotiations are completed, the CO will provide the TIGTA a copy of the Price Memorandum or other documentation of the actual cost savings achieved.	0.2	-	-	0.2	2/24/2016
IRS	2011-1c-080	8/23/2011	The IRS CO should use the DCAA report in the administration of the contract and determine whether the questioned costs should be recovered.	0.1	-	-	0.1	8/31/2016
IRS	2011-41-083	9/16/2011	IRS should revise the Form 8863 to require taxpayers to provide identifying information for the educational institution that the student(s) being claimed for the education credits attended.	-	6,829.5	-	6,829.5	1/15/2013
IRS	2011-30-112	9/26/2011	IRS should consider reducing the time between each Master File notice by seven days.	-	-	1,800.0	1,800.0	1/15/2013
IRS	2011-1c-122	9/28/2011	The IRS CO should use the DCAA report in the administration of the contract and determine whether the questioned costs should be recovered.	28.6	-	-	28.6	9/30/2016
OFS	SIG-AR-11-003	4/14/2011	OFS should review previously paid legal fee bills to identify unreasonable or unallowable charges, and seek reimbursement for those charges, as appropriate.	0.7	-	-	0.7	4/30/2013
OFS	SIG-AR-11-004	9/28/2011	OFS should determine the allowability in questioned, unsupported legal fees and expenses paid to specified law firms.	8.1	-	-	8.1	11/11/2012
<b>FY 2011</b>	<b>7</b>			<b>\$37.7</b>	<b>\$6,829.5</b>	<b>\$1,800.0</b>	<b>\$8,667.2</b>	
<b>Total</b>	<b>11</b>			<b>\$70.2</b>	<b>\$8,157.1</b>	<b>\$1,800.0</b>	<b>\$10,027.3</b>	