

APPENDIX V

NOTE 16: DEBT

NOTE 16. Debt

Liabilities Covered by Budgetary Resources	<u>Beginning Balance</u>	<u>New Borrowings</u>	<u>Repay- ments</u>	<u>Ending Balance</u>	<u>Re- financing</u>
A. Intragovernmental Debt:					
1. Borrowing from the Treasury	\$ xx	\$ xx	\$ xx	\$ xx	\$ xx
2. Borrowing from Fed- eral Financing Bank	\$ xx	\$ xx	\$ xx	\$ xx	\$ xx
3. Borrowing from Other Federal Agencies	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
Total Intragovern- mental Debt	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
Liabilities Not Covered by Budgetary Resources					
B. 1. Public Debt:					
a. Held by Government Accounts	\$ xx	\$ xx	\$ xx	\$ xx	\$ xx
b. Held by the public	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
c. Total Public Debt	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
2. Agency Debt:					
a. Held by Government Accounts	\$ xx	\$ xx	\$ xx	\$ xx	\$ xx
b. Held by the public	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
c. Total Agency Debt	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
C. Total Liabilities For Debt Not Covered by Budgetary Resources	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
D. Total Debt	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>	<u>\$ xx</u>
E. Other Information:	_____				

Instructions. Intragovernmental Debt. Enter the amounts relative to borrowing from federal agencies as follows: On line A(1), borrowing from the U.S. Treasury, which includes financing account liabilities to Treasury; on line A(2), borrowing from the Federal Financing Bank; and on line A(3), borrowing from other federal agencies. New borrowings and repayments are not to include amounts that result from refinancing. The amounts of the beginning balance debt that were refinanced during the period are to be entered in the column for refinancing. The total ending balance of intragovernmental debt shall agree with the amount reported on line 4.a.(3) of the Statement of Financial Position.

Liabilities Not Covered by Budgetary Resources. (Note: Lines B(1) (a) and (b), Public Debt, shall be reported by the Bureau of Public Debt only and shall distinguish between public debt held by government agencies and public debt held by the public.) On line 2, enter the amounts of agency debt issued under special financing authorities (e.g., Federal Housing Administration (FHA) debentures and Tennessee Valley Authority bonds). Report separately agency debt held by government agencies and agency debt held by the public. New borrowings and repayments are not to include amounts related to refinancing. The amounts of the beginning balance that were refinanced during the period are to be entered in the column for refinancing. The sum of the ending balances of lines B.1.a. and B.2.a. should equal the amount reported on line 5.a.(2) of the Statement of Financial Position. The sum of the ending balances of lines B.1.b. and B.2.b. should agree with the amount reported on line 5.b.(2) of the Statement of Financial Position.

Other Information. Provide the names of the agencies, other than Treasury or the Federal Financing Bank, to which intragovernmental debt is owed and the amounts. Provide other information relative to debt (example, redemption or call of debts owed to the public before maturity dates, write-offs of debts owed to the U. S. Treasury or the Federal Financing Bank.