

REQUIRED SUPPLEMENTARY INFORMATION
Budgetary Resources by Major Budgetary Accounts

In the following table, NSF budgetary information for the fiscal years ended September 30, 2005 and 2004, as presented in the Statement of Budgetary Resources, is disaggregated for each of NSF's major budgetary accounts.

Combining Statement of Budgetary Resources

	2005 (Amounts in Thousands)					<u>Total</u>
	<u>Research and Related</u>	<u>Education</u>	<u>Major Research Equipment</u>	<u>OIG, S&E, and NSB</u>	<u>Special and Donated</u>	
Budgetary Resources						
Budget Authority:						
Appropriations Received	\$ 4,254,593	848,207	175,050	239,110	114,840	\$ 5,631,800
Net Transfers	9,420	-	-	250	-	9,670
Unobligated Balances - Beginning of Period	58,948	32,768	37,124	7,564	42,740	179,144
Spending Authority from Offsetting Collections:						
Earned:						
Collected	98,848	10,618	-	5,050	1	114,517
Receivable from Federal Sources	11,847	146	-	(44)	-	11,949
Change in Unfilled Customer Orders:						
Advance Received	(2,463)	(5,777)	-	-	-	(8,240)
Without Advance from Federal Sources	(10,070)	3,692	-	-	-	(6,378)
Spending Authority Subtotal	98,162	8,679	-	5,006	1	111,848
Recoveries of Prior Year Obligations	27,517	11,192	49	1,790	2,962	43,510
Permanently Not Available	(55,103)	(18,743)	(1,400)	(3,149)	-	(78,395)
Total Budgetary Resources	\$ 4,393,537	882,103	210,823	250,571	160,543	\$ 5,897,577
Status of Budgetary Resources						
Obligations Incurred:						
Direct	\$ 4,238,499	844,210	165,141	237,954	56,257	\$ 5,542,061
Reimbursable	98,225	8,661	-	4,956	-	111,842
Total Obligations Incurred	4,336,724	852,871	165,141	242,910	56,257	5,653,903
Unobligated Balances:						
Apportioned	6,613	402	45,633	1,416	101,467	155,531
Unobligated Balances Not Available	50,200	28,830	49	6,245	2,819	88,143
Total Status of Budgetary Resources	\$ 4,393,537	882,103	210,823	250,571	160,543	\$ 5,897,577
Relationship of Obligations to Outlays						
Net Obligated Balance - Beginning of Period	\$ 5,317,711	1,618,039	219,704	48,931	159,923	\$ 7,364,308
Net Obligated Balance - End of Period						
Accounts Receivable	(33,589)	(2,071)	-	(165)	-	(35,825)
Unfilled Customer Orders from Federal Sources	(96,736)	(7,117)	-	(5)	-	(103,858)
Undelivered Orders	5,333,904	1,504,358	201,285	35,437	158,331	7,233,315
Accounts Payable	265,308	52,071	9,988	17,048	(7,536)	336,879
Total Net Obligated Balance - End of Period	\$ 5,468,887	1,547,241	211,273	52,315	150,795	\$ 7,430,511
Outlays						
Disbursements	\$ 4,156,256	908,639	173,522	237,778	62,425	\$ 5,538,620
Collections	(96,385)	(4,841)	-	(5,050)	(1)	(106,277)
Subtotal	4,059,871	903,798	173,522	232,728	62,424	5,432,343
Less: Offsetting Receipts	-	-	-	-	31,164	31,164
Net Outlays	\$ 4,059,871	903,798	173,522	232,728	31,260	\$ 5,401,179

Required Supplementary Information
As of and for the Years Ended September 30, 2005 and 2004

Combining Statement of Budgetary Resources

	2004 (Amounts in Thousands)					
	Research and Related	Education	Major Research Equipment	OIG, S&E, and NSB	Special and Donated	Total
Budgetary Resources						
Budget Authority:						
Appropriations Received	\$ 4,276,600	944,550	155,900	233,900	24,507	\$ 5,635,457
Net Transfers	10,989	-	-	261	-	11,250
Unobligated Balances - Beginning of Period	82,985	41,979	66,108	4,381	102,915	298,368
Spending Authority from Offsetting Collections:						
Earned:						
Collected	74,296	10,996	-	4,955	-	90,247
Receivable from Federal Sources	4,607	1,305	-	(283)	-	5,629
Change in Unfilled Customer Orders:						
Advance Received	(10,647)	(7,875)	-	-	-	(18,522)
Without Advance from Federal Sources	33,911	66	-	(2)	-	33,975
Spending Authority Subtotal	<u>102,167</u>	<u>4,492</u>	<u>-</u>	<u>4,670</u>	<u>-</u>	<u>111,329</u>
Recoveries of Prior Year Obligations	38,864	17,285	-	2,736	2,283	61,168
Permanently Not Available	(43,707)	(20,357)	(920)	(2,725)	-	(67,709)
Total Budgetary Resources	\$ <u>4,467,898</u>	<u>987,949</u>	<u>221,088</u>	<u>243,223</u>	<u>129,705</u>	\$ <u>6,049,863</u>
Status of Budgetary Resources						
Obligations Incurred:						
Direct	\$ 4,306,488	950,679	183,964	231,058	86,965	\$ 5,759,154
Reimbursable	102,462	4,502	-	4,601	-	111,565
Total Obligations Incurred	<u>4,408,950</u>	<u>955,181</u>	<u>183,964</u>	<u>235,659</u>	<u>86,965</u>	<u>5,870,719</u>
Unobligated Balances:						
Apportioned	4,351	1,406	37,124	2,921	39,428	85,230
Unobligated Balances Not Available	54,597	31,362	-	4,643	3,312	93,914
Total Status of Budgetary Resources	\$ <u>4,467,898</u>	<u>987,949</u>	<u>221,088</u>	<u>243,223</u>	<u>129,705</u>	\$ <u>6,049,863</u>
Relationship of Obligations to Outlays						
Net Obligated Balance - Beginning of Period	\$ 4,855,623	1,528,165	198,482	36,349	165,590	\$ 6,784,209
Net Obligated Balance - End of Period						
Accounts Receivable	(21,741)	(1,925)	-	(209)	-	(23,875)
Unfilled Customer Orders from Federal Sources	(106,805)	(3,426)	-	(5)	-	(110,236)
Undelivered Orders	5,171,697	1,568,165	209,444	34,621	164,750	7,148,677
Accounts Payable	274,560	55,225	10,260	14,524	(4,827)	349,742
Total Net Obligated Balance - End of Period	\$ <u>5,317,711</u>	<u>1,618,039</u>	<u>219,704</u>	<u>48,931</u>	<u>159,923</u>	\$ <u>7,364,308</u>
Outlays						
Disbursements	\$ 3,869,480	846,651	162,743	220,624	90,349	\$ 5,189,847
Collections	(63,649)	(3,121)	-	(4,955)	-	(71,725)
Subtotal	<u>3,805,831</u>	<u>843,530</u>	<u>162,743</u>	<u>215,669</u>	<u>90,349</u>	<u>5,118,122</u>
Less: Offsetting Receipts	-	-	-	-	23,938	23,938
Net Outlays	\$ <u>3,805,831</u>	<u>843,530</u>	<u>162,743</u>	<u>215,669</u>	<u>66,411</u>	\$ <u>5,094,184</u>

REQUIRED SUPPLEMENTARY INFORMATION
Intragovernmental Balances and Deferred Maintenance
(Unaudited)

Intragovernmental Assets by Partner Agency (Unaudited)

Intragovernmental assets on this schedule support the intragovernmental asset line items on NSF's Balance Sheets as of September 30, 2005 and 2004. Intragovernmental balances included in Fund Balance with Treasury as of September 30, 2005 and 2004 consisted of the following:

<u>(Amounts in Thousands)</u>	<u>2005</u>	<u>2004</u>
<u>Department of the Treasury</u>	<u>\$ 7,674,185</u>	<u>\$ 7,543,452</u>

Intragovernmental Accounts Receivable by Partner Agency (Unaudited)

Intragovernmental Accounts Receivable balances as of September 30, 2005 and 2004 consisted of the following:

(Amounts in Thousands)	2005	2004
Central Intelligence Agency	\$ 5,658	\$ 5,306
Department of Agriculture	246	84
Department of Air Force	1,964	958
Department of Army	966	418
Department of Commerce	2,536	1,443
Department of Defense	6,080	4,191
Department of Education	512	433
Department of Energy	2,303	1,313
Department of Health and Human Services	5,771	4,175
Department of Homeland Security	2,060	820
Department of Housing and Urban Development	316	205
Department of Justice	38	23
Department of Labor	137	121
Department of Navy	1,061	520
Department of State	328	176
Department of the Interior	81	64
Department of Transportation	206	244
Department of Treasury	13	8
Environmental Protection Agency	141	98
Executive Office of the President	46	-
General Services Administration	114	1
Library of Congress	617	71
National Aeronautics and Space Administration	3,107	2,325
National Archives and Records Administration	1,035	245
National Foundation on the Arts and Humanities	-	8
Small Business Administration	11	2
Smithsonian Institute	1	1
Social Security Administration	157	50
U.S. Agency for International Development	3	-
U.S. Army Corp of Engineers	317	572
Total	\$ 35,825	\$ 23,875

Intragovernmental Advances by Partner Agency (Unaudited)

Intragovernmental Advances balances as of September 30, 2005 and 2004 consisted of the following:

<u>(Amounts in Thousands)</u>	<u>2005</u>	<u>2004</u>
Department of the Air Force	\$ 65	\$ 9,202
Department of Commerce	2,117	300
Department of the Navy	<u>24,349</u>	<u>28,887</u>
Total	\$ <u>26,531</u>	\$ <u>38,389</u>

Intragovernmental Liabilities by Partner Agency (Unaudited)

(Amounts in Thousands)

Agency	2005			2004		
	Advances From Others	Other Liabilities	Employee Benefits	Advances From Others	Other Liabilities	Employee Benefits
Central Intelligence Agency	\$ 174	\$ -	\$ -	\$ 406	\$ -	\$ -
Department of Agriculture	26	-	-	86	-	-
Department of Air Force	1,219	-	-	1,514	3,000	-
Department of Army	7	-	-	26	-	-
Department of Commerce	505	-	-	713	-	-
Department of Education	11,038	-	-	15,642	-	-
Department of Energy	130	-	-	495	-	-
Department of Health and Human Services	273	-	-	875	-	-
Department of Housing and Urban Development	302	-	-	718	-	-
Department of Justice	15	-	-	36	-	-
Department of Labor	154	-	281	148	-	280
Department of Navy	91	-	-	204	-	-
Department of State	79	-	-	204	-	-
Department of the Interior	1	-	-	-	-	-
Department of Transportation	263	-	-	413	-	-
Department of Treasury	-	3,000	-	11	-	-
Executive Office of the President	1	-	-	2	-	-
General Services Administration	-	-	-	1	-	-
National Aeronautics and Space Administration	410	-	-	924	-	-
Office of Personnel Management	-	671	-	-	557	-
Office of the Secretary - Defense Agencies	460	-	-	920	-	-
Social Security Administration	23	-	-	22	-	-
U.S. Army Corp of Engineers	-	-	-	51	-	-
Total	\$ 15,171	\$ 3,671	\$ 281	\$ 23,411	\$ 3,557	\$ 280

Deferred Maintenance (Unaudited)

NSF performs condition assessment surveys in accordance with FASAB standards for capitalized property, plant and equipment to determine if any maintenance is needed to keep an asset in an acceptable condition or restore an asset to a specific level of performance. NSF considers deferred maintenance to be any maintenance that is not performed on schedule, unless it is determined from the condition of the asset that scheduled maintenance does not have to be performed. Deferred maintenance also includes any other type of maintenance that, if not performed, would render the PP&E non-operational. Circumstances such as non-availability of parts or funding are considered reasons for deferring maintenance.

NSF considered whether any scheduled maintenance necessary to keep fixed assets of the agency in an acceptable condition was deferred at the end of fiscal years 2005 and 2004. Assets deemed to be in excellent or good condition are considered to be in acceptable condition. Assets in fair or poor condition are in unacceptable condition and the deferred maintenance required to get them to an acceptable condition are reported. NSF determines the condition of an asset in accordance with standards comparable to those used in the private industry. Due to the environment and remote location of Antarctica, all deferred maintenance on assets in fair or poor condition is considered critical in order to maintain operational status.

In FY 2004, NSF determined that scheduled maintenance on 173 items of Antarctic equipment was not completed and was deferred or delayed for a future period. The largest dollar amount of deferred maintenance for any single item approximated \$15,383. The items included light and heavy mobile equipment with a few items of power distribution and shop equipment. 167 items were rated to be in fair condition and 6 were rated to be in poor condition. All of the equipment is considered critical to NSF operations and estimated to require \$127,646 in maintenance.

In FY 2005, NSF determined that scheduled maintenance on 141 items of Antarctic equipment was not completed and was deferred or delayed for a future period. The largest dollar amount of deferred maintenance for any single item approximated \$7,570. The items included light and heavy mobile equipment with a few items of power distribution and shop equipment. 134 items were rated to be in fair condition and 7 were rated to be in poor condition. All of the equipment is considered critical to NSF operations and estimated to require \$95,238 in maintenance.