

**U.S. Department of Health and Human Services  
 COMBINED STATEMENT OF FINANCING  
 For the year ended September 30, 1999  
 (in millions)**

***Resources Used to Finance Activities:***

**BUDGETARY:**

Budgetary resources obligated for orders and delivery of goods and services to be received or benefits received or benefits to be provided to others	\$470,749
Less: Offsetting collections, recoveries of prior-year authority, and changes in unfilled customer orders	<u>(9,660)</u>
Net Budgetary resources used to finance activities	<u>461,089</u>

**NON-BUDGETARY:**

Property received from others without reimbursement	2,090
Property given to others without reimbursement	(1,818)
Cost incurred by others for the entity without reimbursements	305
Other non-budgetary resources	<u>7</u>
Net non-budgetary resources used to finance activities	<u>584</u>

**TOTAL RESOURCES USED TO FINANCE ACTIVITIES** \$461,673

***Relationship of Total Resources to the Net Cost of Operations:***

Deduct Resources Used to Fund Items Not Part of the Net Cost of Operations:

Increase or (decrease) in budgetary resources obligated to order goods and services not yet received or benefits not yet provided	\$ 9,026
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Budgetary offsetting collections that do not increase exchange revenue or decrease expenses:

Decrease or (increase) in revenue collected in advance	(30)
Credit program collections that increase liabilities for loan guarantees or allowances of subsidy	(73)

Adjustments other than collections made to compute net budgetary resources that do not affect cost of operations:

Recoveries of prior-year authority	(951)
Decrease or (increase) in unfilled customer orders	98
Other	3

Resources that fund expenses recognized in prior period 39,598

Resources that finance the acquisition of assets or liquidations of liabilities 276

Other resources used to fund items not part of the net cost of operations (552)

Total resources used to fund items not part of the net cost of operations \$ 47,395

**RESOURCES USED TO FINANCE NET COST OF OPERATIONS** \$414,278

***Components of Net Cost of Operations That Do Not Require or Generate Resources During the Reporting Period:***

Expenses or Exchange Revenue Related to the Disposition of Assets or Liabilities,

or Allocations of Tier Costs over Time:

Expenses related to use of assets	\$ (602)
Losses or (gains) from revaluation of assets and liabilities	77
Decrease or (increase) in exchange revenue receivable from the public	102
Other	<u>(21,534)</u>

Subtotal (21,957)

Expenses That Will Be Financed with Budgetary Resources Recognized in Future Periods:

Annual leave from increase in annual leave liability	8
Other	<u>35,959</u>

Subtotal 35,967

Other net cost components that do not require or generate resources during the reporting period (7)

Total Components of Net Cost of Operations That Do Not Require or Generate Resources During The Reporting Period \$ 14,003

***Net Cost of Operations*** \$428,281

The accompanying notes are an integral part of these statements. For FY 1999, this statement is presented on a combined basis and agrees with the combined totals shown in the Consolidating Statement of Net Cost by Budget Function.